REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN

FOR THE

FINANCIAL YEAR 1915-16.

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1916

[*Price—Rs. 2-8 or 4s.*]

OFFICIAL AGENTS FOR THE SALE OF INDIAN OFFICIAL PUBLICATIONS.

IN ENGLAND.

CONSTABLE & Co., 10, Orange Street, Leicester Square, W. C., London.

GRINDLAY & Co., 54, Parliament Street, S. W., London.

HENRY S. KING & Co., 65, Cornhill, E. C., London.

P. S. KING & SON, 2 & 4, Great Smith Street, Westminster, S. W., London.

KEGAN PAUL, TRENCH, TRUBNER & Co., Ltd., 68-74, Carter Lane, E. C., and 25, Museum Street, W. C., London.

B. QUARITCH, 11, Grafton Street, New Bond Street, W., London.

W. THACKER & Co., 2, Creed Lane, London, E. C.

LUZAC & Co., 46, Great Russel Street, London, W. C.

B. H. BLACKWELL, 50 & 51, Broad Street, Oxford.

DEIGHTON BELL & Co., Limited, Cambridge.

T. FISHER UNWIN, Limited, 1, Adelphi Terrace, London, W. C.

ON THE CONTINENT.

ERNEST LEROUX, 28, Rue Bonaparte, Paris.

MARTINUS NIJHOFF, The Hague.

IN INDIA.

HIGGINBOTHAM & Co., Madras.

V. KALYANARAMA IYER & Co., Madras.

P. R. RAMA IYER & Co., Madras.

THACKER, SPINK & Co., Calcutta.

W. NEWMAN & Co., Calcutta.

S. K. LAHIRI & Co., Calcutta.

R. CAMBRAY & Co., Calcutta.

THACKER & Co., Limited, Bombay.

A. J. COMBRIDGE & Co., Bombay.

SUPERINTENDENT, GOVERNMENT PRINTING, BOMBAY, Poona.

D. B. TARAPOREVALA, SONS & Co., Bombay.

SUNDER PANDURANG, Bookseller, etc., Bombay.

GOPAL NARAYEN & Co., Booksellers, etc., Bombay.

N. M. TRIPATHI & Co., Booksellers, etc., Bombay.

Mrs. RADHABAI ATMARAM SAGOON, Bookseller, etc., Bombay.

RAMCHANDRA GOVIND & SON, Booksellers, etc., Bombay.

BOMBAY TRACT AND BOOK SOCIETY, Bombay.

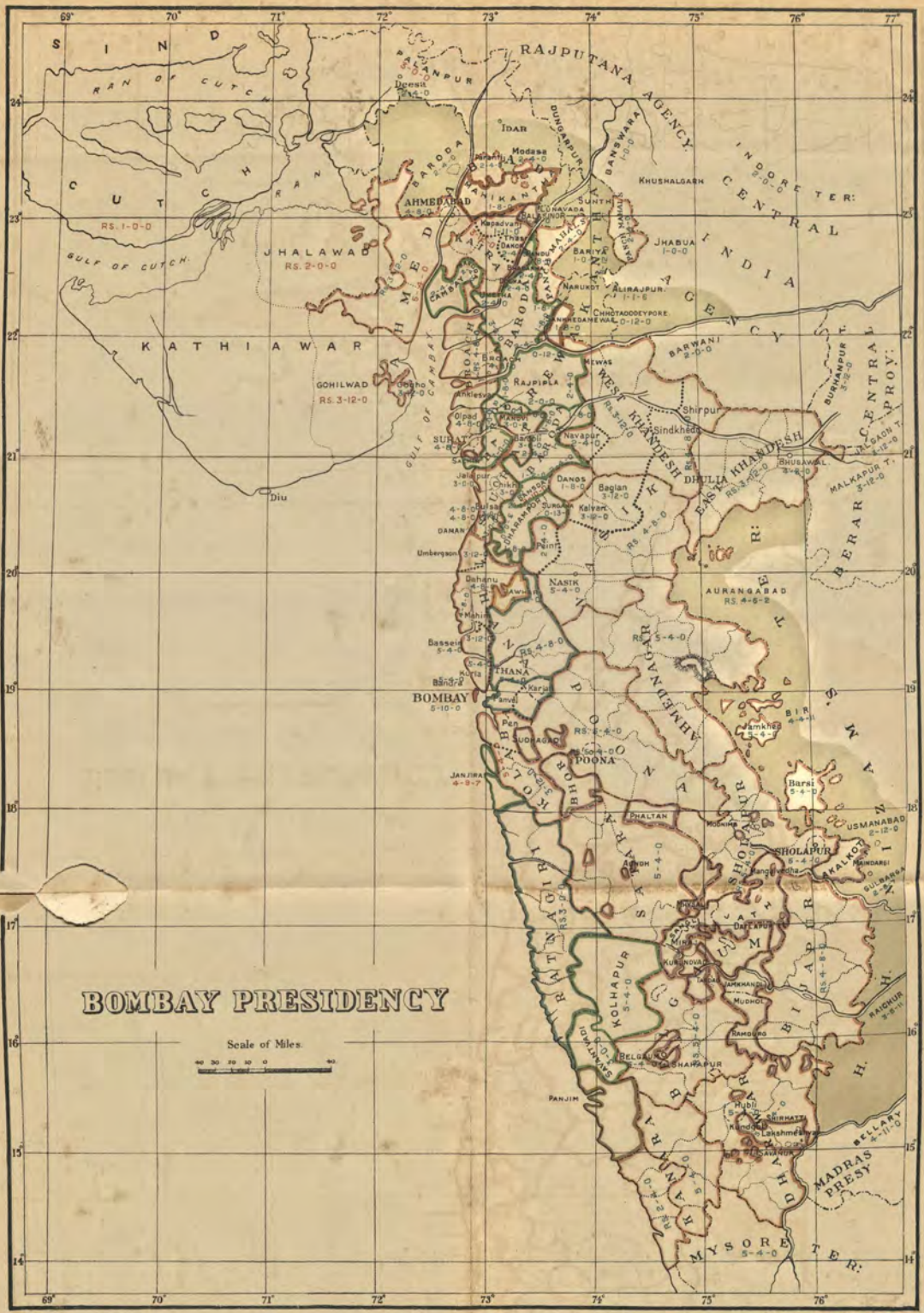
N. B. MATHUR, N. K. H. Press, Allahabad.

MANAGER, NYAYASHRAYA PRESS, Poona.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

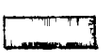
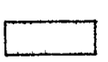
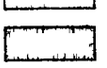
LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY



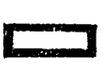
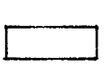
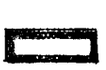
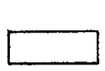
Govt Photozinco Office, Poona, 1916.

REFERENCES.

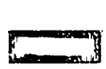
BRITISH DISTRICTS.

1. Under the Public or Private Distilleries, still head duty and separate shop system 
2 Under the Public or Private Distilleries, still head duty and tendered License fee system. 
3 Contract Distillery and separate shop system. 

NATIVE STATES.

4. Abkari Revenue leased to the British Government and worked under system No 1 above. 
5 Abkari Revenue leased to the British Government and worked under system No 2 above. 
6 Abkari Revenue leased to the British Government and worked under system No 3 above. 
7 Under Treaty engagements working their Abkari under British system.
8 Maintaining a shopless belt along their frontier, marching with tracts coming under heads 3 and 4. 

FOREIGN SETTLEMENTS.

9 Portuguese Indian Settlements. 

10 Rates of still head duty are shown in Blue.
11 Rates of selling prices are shown in Red.

Corrigendum to the Excise Administration Reports of the Bombay Presidency proper and Sind for the financial year 1915-16.

BOMBAY PRESIDENCY PROPER.

In column 8 of Appendix C, *for* " 6,688 " against the district of Ahmednagar *read* " 6,668".

SIND.

In column 4 of the Memorandum of country spirit consumption attached to Appendix D, *for* " ·26 " *read* " 26 ".

In column 7 of Appendix K, *for* " Rs. 6-6-4 " *read* " Rs. 6-10-4 " and *for* " Rs. 16-6-4 " *read* " Rs. 16-10-4". *Insert* an asterisk against the word " Note " occurring in the foot-note to the Appendix.

In Imperial Form No. 4, against the figure " 5,241 " in column 13 *insert* the Note " Inclusive of 207 gallons of 15° U. P. strength " and against the figure " 57,705 " in column 15 *insert* " Inclusive of 865 gallons of 15° U. P. strength ".

TABLE OF CONTENTS.

REPORT.

	Para.	Page
Introduction	1	1
Personnel of the Department	2	*ib.*
CHAPTER I.		
Sources of Revenue	3	*ib.*
CHAPTER II.		
Systems of administration	4	*ib.*
Changes introduced during the year	5	1 and 2
A'bkári Map	6	2
Two Charts showing the curves of (1) consumption of spirit and (2) prosperity	7	*ib.*
CHAPTER III.—COUNTRY SPIRIT.		
Different descriptions of country spirit how distributed ...	8 and 9	3
Changes in the rates of still-head duty and maximum selling price	10	3 and 4
Receipts from still-head duty	11	4
Working of the District monopoly-system	12	4 and 5
Working of the contract supply and separate shop system ...	13	5 and 6
License fees for sale of country spirit in contract supply and separate shop districts	14	6 and 7
Working of the fixed fee system	15	7
License fees for sale of country spirit in Bombay	16	*ib.*
Revenue from out-still farming system	17	*ib.*
Number of trees licensed to be tapped for distillation only ...	18	7 and 8
Outturn of toddy spirit in Ratnágiri and Kánara	19	8
Working of the Mhowra Flower provisions of Act V of 1878 ...	20	*ib.*
Country spirit retail shops	21	8 and 9
Working of Local Advisory Committees	22	9
Issues from Distilleries and consumption in British districts ...	23	*ib.*
Fluctuations in revenue from still-head duty and in consumption...	24	9—11
Excise relations with Native States	25	11
Temperance movements	26	11 and 12
Administration of Distilleries and Warehouses	27	12 and 13
Limits of retail sale of country spirit	28	13
CHAPTER IV.—TODDY.		
Revenue from toddy	29	*ib.*
Receipts from tree-tax	30	*ib.*
Revenue from license fees for sale of toddy	31	14
Toddy-farms	32	*ib.*
Trees licensed to be tapped for sale of raw toddy	33	*ib.*
Toddy Licenses	34	14 and 15
Fluctuations in consumption	35	15
Manufacture of gul from sweet toddy	36	15 and 16
Important questions relating to the toddy trade in the Thana District	37	16
CHAPTER V.—FOREIGN LIQUORS AND INDIAN MANUFACTURED LIQUORS EXCISED AT TARIFF RATES.		
Revenue from foreign liquors and Indian manufactured liquors excised at tariff rates	38	16 and 17
Imports and consumption of foreign liquor	39	17 and 18
Licenses	40	18 and 19
CHAPTER VI.—INTOXICATING DRUGS OTHER THAN OPIUM.		
Statistical information regarding hemp-drugs where given ...	41	19
Cultivation of hemp and outturn of ganja and bhang ...	42	*ib.*
Transactions at the warehouses (quantities of ganja, bhang and charas imported and issued from warehouses)	43	19 and 20
Fluctuations in consumption	44	20

	Para.	Page
Revenue from intoxicating drugs	45	21
Shops licensed for the sale of intoxicating drugs	46	*ib.*
Licenses for the sale of cocaine	47	*ib.*
Imports and issues of cocaine	48	21 and 22
Excise Lock-up	49	22
Important cocaine cases seized	50	*ib.*
CHAPTER VII.—OPIUM.		
Supply of opium for home consumption	51	*ib.*
Government stock and purchases	52	22 and 23
Retail transactions (quantities placed on sale in British districts) ...	53	23
Consumption of opium in British districts	54	*ib.*
License fees and result of the separate shop system	55	*ib.*
Retail opium shops and licenses to medical practitioners ...	56	24
Opium supplied to Native States	57	*ib.*
Opium transactions of Native States	58	*ib.*
Do. in Baroda	59	*ib.*
Excise Opium Revenue	60	*ib.*
CHAPTER VIII.—FINANCIAL RESULTS.		
Revenue realizations from all sources	61	25
Explanatory Note to Appendices M. and N.	62	*ib.*
Expenditure	63	*ib.*
Coercive processes for recovery of Excise Revenue	64	26
Average revenue realised per proof gallon of country spirit in the districts under the separate shop system including Bombay City	65	*ib.*
CHAPTER IX.—OFFENCES AGAINST A'BKA'RI AND OPIUM LAWS.		
Total number of cases detected	66	26 and 27
Fluctuations in the number of cases detected under liquor and intoxicating drugs	67	27
Fluctuations in the number of cases of drunkenness	68	*ib.*
Offences against the Opium Act	69	27 and 28
The Excise Intelligence Bureau	70	28
CHAPTER X.—GENERAL SUMMARY.		
General Summary	71	28 and 29

APPENDICES.

	Page.
Appendix A—Country liquor supply prices	31
Appendix B—Details regarding meetings of Advisory Committees and closure of country liquor shops	32—35
Appendix C—Consumption of country spirit in urban and rural areas ...	36
Appendix D—Statistics of country spirit consumption and receipts, etc. ...	37—41
Memorandum of country spirit consumption, etc., in certain large towns ...	42
Appendix E—Statistics of toddy consumption, number of trees tapped, licenses issued, etc.	43—45
Appendix F—Statistics of imports and sales of Foreign Liquors	46
Appendix G—Consumption of imported and locally produced denatured spirits ...	*ib.*
Appendix H—Statistics of intoxicating drugs, consumption and receipts, etc. ...	47—49
Appendix I—Area under hemp cultivation and drugs produced and quantities issued from and balance at the Warehouses	48—49
Appendix J—Issues of opium from the local Government depôts to the several British districts and Native States	50
Appendix K—Statistics of opium consumption and receipts, etc.	51
Appendix L—Summary of opium transactions of Native States	52
Appendix M—Demands, Collections, Refunds, Remissions and Balances of Excise Revenue	53

	Page
Appendix N—Statement explaining the difference between the collections of Excise Revenue in the Accountant General's Books, etc., and those shown in Appendix M	53
Appendix O—Offences against the A'bkári Act	54
Appendix P—Offences against the Opium Act	55
Appendix Q—Cases of drunkenness	56
Appendix R—Table showing convictions for drunkenness in the municipal areas of British districts	57—60
Appendix S—Provincial Statement A	61—63
Appendix T—Provincial Statement B	64—65
Appendix U—Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U.P. and the consumption in terms of prescribed sale strengths	66
Imperial Form No. 1—Excise Revenue and net revenue	67—69
Imperial Form No. 2—Excise charges	70
Imperial Form No. 3—Manufactories, Licenses and shops	71
Imperial Form No. 4—Duty and consumption	72—75
Imperial Form No. 5—Incidence of consumption	76

EX. G. No. 14/3 OF 1916.

From

THE HONOURABLE MR. S. R. ARTHUR, I. C. S.,
Commissioner of Customs, Salt, Opium and A'bkári;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Camp Ahmednagar, 13th September 1916.

Sir,

I have the honour to submit my report on the Administration of the Excise Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1915-16. The report is concerned with opium in so far only as that drug is an item of Excise revenue in the Presidency proper.

Introduction.

2. Mr. H. O. Quin, I. C. S., was in charge of the Department from the 1st April to the 6th June 1915, when he was relieved by Mr. W. C. Shepherd, B.A., I. C. S., Collector of Salt Revenue, Bombay, who held charge in addition to his own duties upto the 7th August 1915. I assumed charge on the 8th August 1915, and held it till the end of the year.

Personnel of the Department.

CHAPTER I.—SOURCES OF REVENUE.

Sources of Revenue.

3. The principal sources of A'bkári and Opium Revenue in this Presidency are taxation upon—

(*a*) the manufacture and sale of country spirit, Indian made foreign spirits and malt liquor,

(*b*) the tapping of palm trees and sale of toddy,

(*c*) the sale of liquor imported from foreign countries,

(*d*) the manufacture and sale of hemp drugs,

(*e*) the sale of opium and its preparations for local consumption.

In this report and its appended tables, malt liquor and spirits of certain descriptions, as shown in the margin, made in India but excised at the rates leviable under the Indian Tariff Act on imported liquor, are dealt with as if they had been imported.

(1) Spirits of wine and rectified spirits,
(2) Perfumed spirits, methylated spirits and drugs, medicines and chemicals containing spirit,
(3) Grape liquor, and
(4) Malt liquor.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

Systems of Administration.

4. During the year under report, except in parts of the Thána and Kolába Districts and in the Ratnágiri District, in which the monopoly system for retail sale prevailed, the system in force for the manufacture and supply of country spirit throughout the Presidency proper was that known as "the Contract Distillery and Separate Shop System." Toddy also was retailed on the separate shop system everywhere, except in the Násik District, and the Bhusával, Erandol, Jalgaon and Ráver Tálukas of the East Khándesh District.

The toddy farm of the East Khándesh District was continued to the same licensee as in the previous year, and those in the Násik District were given to selected tenderers.

Changes introduced during the year.

5. The following are the most important changes made during the year in the Excise system and arrangements in force :—

(1) With a view to encourage the consumption of weak in place of strong spirit, (*a*) the retail vend in the Town and Island of Bombay of country spirit of 20° U. P. was discontinued and (*b*) 30° U. P. country spirit was substituted for 25° U. P. in the districts of Poona, Ahmednagar, Sátára and Sholápur as an experimental measure with effect from the 1st April 1915.

(2) The A'bkári leases of certain Chiefs and Tálukdárs in the Mahi Kántha Agency which expired during the year under report (*vide* Government

Resolution, Political Department, No. 2525, dated the 18th March 1912, and that Department's subsequent letter No. 3624, dated the 29th April 1912) were renewed for a further period of three years from the 1st October 1915 to the 30th September 1918.

(3) The contract supply and separate shop system was introduced in the leased area of the Mahi Kántha Agency in lieu of the monopoly system from the 1st October 1915.

(4) Country liquor bonded warehouses were established at Málpur, Timba and Vadagam in the Mahi Kántha leased area.

(5) The A'bkári leases of Ghodásar and Haldarwás villages of the Ghodásar Táluka and of the Khadal Táluka, which terminated on the 31st July 1915, were renewed for a further period of 3 years and 2 months ending the 30th September 1918, so that they might expire simultaneously with the A'bkári leases of the other Mahi Kántha States.

(6) With effect from the 1st April 1915, revised arrangements were made for the supply of country spirit to the Deesa Cantonment shop which was licensed on the separate shop system for the year 1915-16.

(7) The separate shop system for the retail sale of country spirit was introduced in the Dahánu Táluka and the Umbergaon Mahál of the Thána District with effect from the 1st April 1915. Jawhár was added to the five inland tálukas of Thána which were under the monopoly system and the area so constituted was divided into two farms, *viz.*, (1) Jawhár, Bhiwandi and Wáda (including Mokháda) and (2) Kalyán, Shahpur and Murbád.

(8) The contract supply and separate shop system for the retail vend of country spirit was also introduced in the Sankheda Mewás under the Rewa Kántha Agency, in the below-ghát tálukas of the Kánara District and in the Dángs, Surat District, displacing the monopoly system which had hitherto obtained in those areas.

(9) The exclusive sale of mhowra spirit was introduced for the first time at shops in the Kumta and Honáwar Tálukas (with Bhátkal) in the Kánara below-ghát District.

(10) The rates of still-head duty on mhowra and toddy spirit and the maximum selling prices thereof were raised in certain areas, as shown in detail in paragraph 10 below.

(11) The toddy spirit distilleries at Shiravda and Guhágar in the Ratnágiri District and at Gangáwali and Shiráli in the Kánara District were closed with effect from the 1st April 1915. The Distillery at Ahwa in the Dángs was also abolished. A country liquor bonded warehouse was established at Kumta in the Kánara District from the 1st April 1915.

(12) The separate shop system for toddy was introduced in the above-ghát tálukas of the Kánara District from the 1st August 1915, where the monopoly system was previously in vogue.

(13) With a view to encourage the manufacture of gul from the juice of toddy trees in this Presidency, the tapping of trees for this purpose without the payment of tree-tax was permitted as an experimental measure. Advantage of this concession was taken in the Thána District. The experiment has not yet gone far enough for useful comment.

(14) The rate of duty on gánja was raised from Rs. 7-8-0 to Rs. 10 per seer from the 1st April 1915.

6. The map prefixed to the report shows the distribution of the various systems of administration in respect of country spirit both in British Districts and in the Native States of which the A'bkári revenue has been leased to Government or is managed under agreements with the Chiefs. It also shows the rates of still-head duty for country liquor of 25° U. P. obtaining in the several districts of the Presidency and in the various territories on its borders.

7. The two charts prefixed to the previous year's report showing the curves of (1) consumption of spirit and (2) prosperity have been cut out from the present report as I consider that they are not of sufficient importance to justify the heavy cost of printing them especially in a year in which economy is imperative.

CHAPTER III.—COUNTRY SPIRIT.

Different descriptions of country spirit how distributed.

8. The country spirit consumed in the Presidency is distilled either from the dried flowers of the mhowra tree (*Bassia latifolia*), from toddy, or, to an insignificant extent (and at Uran only), from molasses and dates. The mhowra tree is common in some of the districts and Native States in Gujerát, in the western portions of Khándesh and Násik, in the inland tálukas of Thána and in the Panvel and Karjat Tálukas of the Kolába District. Large quantities of mhowra flowers are also imported from the Central Provinces.

Mhowra spirit was the only country spirit which was consumed during the year over the greater part of the Presidency proper, the exceptions being the Ratnágiri District and the below-ghát tálukas of the Kánara District. In these areas both mhowra and toddy spirit were sold at some shops and at others only mhowra or toddy spirit. Until the Khánápur distillery is ready and in working order the contractors have been permitted as a temporary measure to obtain from the Madras Presidency and sell jagri spirit instead of mhowra spirit in the below as well as in the above-ghát tálukas of the Kánara District and in the Bijápur, Belgaum and Dhárwár Districts. This has been done from the time when the existing stocks of mhowra spirit, which were taken over from the old contractors by the Khánápur Distillery Company, were exhausted. The jagri spirit is not popular with the local consumers, who much prefer mhowra spirit, to which they are accustomed.

9. The only strengths at which the sale of country spirit was permitted in the Presidency proper during the year under report were 25° U. P., 40° U. P. and 60° U. P. in the Mahi Kántha leased area, 25° U. P. and 40° U. P. in the Kaira District and in the below-ghát tálukas of the Kánara District, 25° U. P. and 45° U. P. in Deesa, 30° U. P. (which replaced 25° U. P.) and 60° U. P. in the districts of Poona, Ahmednagar, Sholápur and Sátára, 60° U. P. in the Akrani tract of West Khándesh and 25° U. P. and 60° U. P. everywhere else in the Presidency. The experiment of encouraging the consumption of 60° U. P. spirit in preference to that of 25° U. P. by licensing some shops in each district for the exclusive sale of the former was continued during the year in all districts in which it was tried in the previous year. In the Kaira District, where both 40° U. P. and 60° U. P. were sold in the previous year, the sale of the latter strength was abolished during the year as there was no demand for it, while, as in previous years, some shops were licensed for the exclusive sale of 40° U. P. with a view to popularise that strength as against 25° U. P. A further step was taken during the year to promote the use of weaker liquor by substituting the sale of 30° U. P. spirit for that of 25° U. P. in the districts of Poona, Ahmednagar, Sholápur and Sátára and by abolishing the sale of 20° U. P. in the Town and Island of Bombay. The result of these measures is discussed in paragraph 24 below and the number of shops opened for the exclusive sale of 40° U. P. in Kaira and 60° U. P. in the other districts of the Presidency, as also the consumption of liquor of these strengths in each district during the year, as contrasted with that of 25° U. P., is shown in Appendix U.

Changes in duty rates.

District.	*Area.*
Ahmedabad	... Whole district except Prantij Táluka.
Surat	... Surat City and five miles round, Chorási and Olpád Tálukas, western part of Bulsár Táluka and the towns of Párdi and Umarsádi.
Sátára	... Whole district.
Ahmednagar	... Whole district.
Násik	... Whole district except Báglán, Kalwan and Peint Tálukas.
West Khándesh.	Dhulia, Sindkheda and Shirpur Tálukas.
Thána	... Whole district except Sálsette Táluka and Bassein Táluka excluding Bassein town.

10. The rates of still-head duty on, and the maximum selling price of, country spirit were raised during the year in the marginally noted areas by 12 annas per gallon of 25° U. P. and 6 annas per gallon of 60° U. P. In the Mahi Kántha leased area also both the duty and the maximum selling price were raised but the enhancement was of 6, 5 and 3 annas per gallon of 25° U. P., 40° U. P. and 60° U. P. respectively. A similar enhancement in the rates of duty was effected in the Bombay City, where only 25° U. P. and 60° U. P. liquor is sold and no maximum selling price has been fixed. In the Kaira District where liquor of only two strengths is sold, *viz.*, 25° U. P. and 40° U. P., duty was raised on 25° U. P. spirit alone by 3 annas per gallon in Thásra and Kapadvanj Tálukas and by 9 pies in the other

parts of the district on 40° U. P. In the case of the Sankheda Mewás, where the separate shop system for the retail vend of country spirit was introduced during the year, the still-head duty on 60° U. P. was reduced by 4 annas per gallon so as to make it less by that amount than half the duty on 25° U. P.—a measure which is usually followed in fixing the duty on 60° U. P. in separate shop areas to encourage the sale of liquor of that strength. Similarly in the Dahánu Táluka and Umbergaon Mahál of the Thána District, in which also the separate shop system was introduced, while the duty was raised by 12 annas on 25° U. P. spirit it was raised by 2 annas only (and not the proportionate amount of 6 annas) on 60° U. P. to ensure the same differentiation in favour of the weaker liquor. In the below-ghát tálukas of the Kánara District, in which both mhowra and toddy spirit are sold, no change was made in the maximum selling price whether of 25° U. P. or 40° U. P. or in the duty on 25° U. P. of mhowra spirit, but the duty on 40° U. P. mhowra spirit was reduced by 2 annas and 10 pies per gallon and the duty in the case of toddy spirit was raised by 6 annas 3 pies for 25° U. P. and 5 annas 1 pie for 40° U. P. per gallon. In the Deesa Cantonment the maximum selling price for 25° U. P. was continued at Rs. 3-12-0 per gallon, but as the usual duty associated with this selling price is Rs. 2-4-0 the existing duty which was Re. 1 was raised to that figure, the duty and the maximum selling price for 45° U. P. being raised proportionately from Re. 0-11-9 and Rs. 2-4-0 to Rs. 1-6-5 and Rs. 2-12-0 per gallon respectively. Throughout the rest of the Presidency the rates of still-head duty and maximum selling price remained unaltered. In substituting 30° U. P. for 25° U. P. in the districts of Poona, Ahmednagar, Sholápur and Sátára in the year under report—a measure which was undertaken to promote the consumption of weaker liquor—the existing rates for 25° U. P. were fixed for 30° U. P. liquor and while so maintained in the districts of Poona and Sholápur, they were raised, as stated in the beginning of this paragraph, in Ahmednagar and Sátára Districts. The limit of the city duty-area in the case of Ahmedabad was reduced during the year from ten to five miles which is the more usual limit for Excise purposes. The enhancement in the rates was made generally in pursuance of the policy of checking consumption. The enhancement in duty without a change in the maximum selling price effected in the Kaira District on liquor of 25° U. P. was however intended to give a higher profit to the shopkeeper in the sale of the weaker, that is, 40° U. P. and thus increase the consumption of spirit of that strength. The simultaneous increase of the duty on toddy spirit and reduction of that on mhowra spirit in the coast tálukas of the Kánara District was designed to promote the consumption of the latter in preference to that of the former spirit. The rates of still-head duty which obtained during the year in the various local areas of the Presidency are shown in Imperial Form No. 4 and in the map prefixed to this report. The maximum selling prices are given in Appendix D.

Receipts from still-head duty.

11. The total receipts on account of still-head duty in the Presidency proper (Imperial Form No. 1, column 7) amounted to Rs. 1,30,57,942 as compared with Rs. 1,31,26,863 in the previous year, a decrease of Rs. 68,921 or ·5 per cent., due chiefly to decreases in East Khándesh (16·7 per cent.), Panch Maháls (15·3 per cent.), Surat (10·9 per cent.), Kánara above-ghát (9·4 per cent.), Ratnágiri (8·7 per cent.), Thána (7·8 per cent.) and Belgaum (6·4 per cent.). These decreases were partially counterbalanced by marked increases in Kánara below-ghát (22 per cent.), Ahmednagar (17·3 per cent.), Kaira (16·1 per cent.), Bijápur (13·5 per cent.), Sátára (11 per cent.), Bombay City (8·6 per cent.), Ahmedabad (7 per cent.) and Násik (6·1 per cent.). The causes that led to these results are explained in paragraph 24.

Working of the district monopoly system.

12. The system of the monopoly of supply and sale was confined during the year to the marginally noted farms in the Thána and Kolába Districts and to that of the Ratnágiri District. For the two Thána farms, as also for the one in Kolába, tenders were invited and there was a keen competition for all of them. The highest tenders which were accepted in the case of the Thána farms were from the existing holders, Messrs. Phirozshah D. Bhiwandiwala and

Thána District.

1. The tálukas of Kalyán, Sháhapur and Murbád.
2. The tálukas of Bhiwandi and Wada (including Mokhada Petha) and the Jawhar State.

Kolába District.

Panvel and Karjat Tálukas.

Nanabhoy H. Bhiwandiwala, the fee offered and accepted for the Kalyán and Bhiwandi farms being Rs. 35,015 and Rs. 23,011, respectively. The highest tender which was accepted in the case of the Kolába farm was also from the existing holder Khan Bahadur Hormasji Manekji Bhiwandiwala and was for Rs. 35,951. All these farms were granted for the period of one year only as the separate shop system for the retail vend of country spirit was shortly to be introduced in most of these areas. The Ratnágiri farm, the arrangements obtaining in which were described in paragraph 13 of last year's report, was in the second year of its three years' currency. The working of all the farms mentioned in this paragraph is reported to have been satisfactory. In the current year the separate shop system has been introduced in the Kalyán and Bhiwandi Tálukas of the Thána District and the Karjat and Panvel Tálukas of the Kolába District and Government have sanctioned its extension to the Wada Táluka (including Mokhada Petha) and Jawhar State of Thána and to the whole of the Ratnágiri District in the next year and to the remaining tálukas (Sháhapur and Murbád) of the Thána District on the 1st April 1918, on which date the monopoly system will have ceased to exist everywhere in the Presidency.

Working of the contract supply and separate shop system.

13. The contract supply and separate shop system was continued in all the areas where it obtained in the previous year and was extended during the year on the 1st April 1915 to the Dahánu Táluka and Umbergaon Mahál of the Thána District, the below-ghát tálukas of the Kánara District and the Sankheda Mewás and on the 1st October 1915 to the Mahi Kántha leased area. The existing distilling and supply contracts including those for the supply of liquor to Thána and Kolába areas expired on the 31st March 1915, but nearly a year before that date they had been disposed of afresh after calling for tenders. In all there were seven contracts, two of which were for the supply of liquor to the Thána and the Kolába areas, the former from the Súrat distillery through the warehouses in the district and the latter through similar warehouses from the distilleries at Uran, while of the remaining five, four were for the manufacture at the existing distilleries at Godhra, Surat, Dhulia and Mundhwa and for supply of spirit to the areas allotted to each and the remaining one for the manufacture of spirit at a distillery to be built at Khánápur for supply to the Bijápur, Belgaum and Dhárwár Districts and the above-ghát tálukas of the Kánara District, which areas were previously supplied from the distilleries at Dhárwár and Belgaum, which were abolished during the year. The last mentioned contract was given for a period of five years and others for a period of three years from the 1st April 1915. The supply rates which used to be quoted in previous years for the prescribed sale strengths were required to be stated in the case of all these contracts per gallon of London proof and the rates which have been accepted are appreciably lower in all cases than the previous contract rates. With the introduction of the separate shop system in the areas mentioned at the beginning of this paragraph during the year it became necessary to make arrangements for th supply of liquor to them. The Thána area of Dahánu and Umbergaon was added to the Surat distillery contract at the same supply rate and the below-ghát tálukas of Kánara were joined to the Khánápur contract at a slightly enhanced rate. In the case of the Sankheda Mewás the former monopoly farmer, Mr. J. N. Ginwalla, has been given the contract to manufacture and supply spirit at the distillery at Wadia for the period of one year and to him and his son Mr. Hormasji, who held jointly the monopoly farm of the Mahi Kántha leased area in the previous three years, has been given the contract to manufacture spirit at their distillery at Dabhoda and supply it to retail vendors for a period of three years from the 1st October 1915. It has been further arranged that these two men should also hold the Sankheda Mewás contract for a further term of two years from the 1st April 1916. The names of the approved new contractors, the places of manufacture and the supply rates for the year for all these contracts are shown in Appendix A. The management by the contractors of their respective contracts during the year is reported to have been satisfactory.

Working of the separate shop system.

The arrangement for the disposal of shops which has been followed for the last few years in all separate shop areas, namely, to license shops at fees fixed in accordance with the prescribed scale, was continued generally In a few instances the Collectors auctioned the shops for special reasons. Auctions were

held in the case of the shops in the below-ghát tálukas of the Kánara District, those in the Mahi Kántha leased area, three shops in Ahmedabad and eleven in the Sankheda Mewás. In the case of the Ahmedabad shops the auctions were not limited and the prices ran very high. The reason for the holding of auctions was that the sales in these shops were to be limited to 60° U. P. liquor and there were no data on which to assess fees. In the other cases the shops were knocked down at fees not much higher than the upset price fixed. The procedure which was followed in the disposal of shops under the fixed fee system was described in paragraph 14 of my last Excise Administration Report. In all parts of the Presidency where the separate shop system obtained during the year each shop was disposed of singly except in the West Khándesh District, the Sankheda Mewás and the Mahi Kántha leased area. Two shops in the Sákri Táluka of the West Khándesh District, for each of which there was no individual bid, were given to one man and two shops in the Nawápur Petha of the same district were joined, as one of them was too small to be conducted by a separate person. In the Mahi Kántha leased area several shops were given in groups as no bid was forthcoming for each of them separately, while seven shops in the Sankheda Mewás were given to the son of the outgoing monopoly contractor, Mr. Ginwalla, as a special case.

License fees for sale of country spirit in contract supply and separate shop districts.

14. The revenue from license fees in the contract supply and separate shop districts during the year under report amounted to Rs. 11,01,176 (column 9 of Imperial Form No. 1, excluding Bombay, Ratnágiri and parts of Thána and Kolába, the last three of which areas are under the monopoly system) against Rs. 10,52,561 in the previous year, an increase of Rs. 48,615. These were the actual realizations including arrears. The amounts for which shops were granted during the year under report and the previous year were as under :—

Year.	Ahmed-abad.	Kaira.	Panch Mahals.	Broach.	Surat including the Dángs.	Kánara above-ghát	Kánara below-ghát.	Dhárwár.	Belgaum.	Bijápur.	Sholá-pur.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1914-15 ...	30,167	7,157	34,318	38,540	1,58,827	6,710	...	55,275	34,140	11,046	20,712
1915-16 ...	90.030	12,465	42,991	37,900	1,62,675	7,466	6,519	46,185	28,096	9,841	30,821
Difference	+59,863	+5308	+8,673	—640	+3,848	+756	+6,519	-9,090	—6,044	—1,205	+10,109

Year.	Sátára.	Poona.	Ahmed-nagar.	Násik.	West Khán-desh.	East Khán-desh.	Sálsette, Bassein, Máhim and Dahánu Tálukas and Umber-gaon Mahál of Thána.	Kolába except Karjat and Panvel Tálukas.	San-kheda Mewás.	Mahi Kántha leased area.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1914-15 ...	21,253	73,885	13,765	57,685	1,46,160	1,38,490	1,15,678	32,094	...	...	9,95,902
1915-16 ...	26,590	91,870	19,300	57.180	1,39,655	1,18,685	2 02,635	25,935	26,780	29,061	12,12,680
Difference	+5,337	+17,985	+ 5.535	—505	—6,505	—19,805	+86,957	—6,159	+26,780	+29,061	+2,16,778

In three out of the 21 areas mentioned above, where the separate shop system was introduced during the year, *viz.*, in Kánara below-ghát, Sankheda Mewás and Mahi Kántha leased area, the aggregate fee for which shops were sold amounted to Rs. 62,360. The total fee for the other areas (in the Thána area of which for the year under report is included the fee of Rs. 32 003 obtained for shops in Dahánu Táluka and Umbergaon Mahál where the separate shop system was also introduced during the year) was thus Rs. 11,50,320 against Rs. 9,95,902 in the previous year, an increase of Rs. 1,54,418. Among the districts showing an increase Ahmedabad heads the list with a rise of Rs. 59,863 or 198·4 per cent., while Thána follows next with an increase of Rs. 86,957 or 75·2 per cent., Kaira (Rs. 5,308 or 74·2 per cent.), Sholápur (Rs. 10,109 or 48·8 per cent.), Ahmednagar (Rs. 5,535 or 40·2 per cent.), Panch Mahals (Rs. 8,673 or 25·3 per cent.), Sátára (Rs. 5,337 or 25·1 per cent.) and Poona (Rs. 17,985 or 24·3 per cent.) also show a considerable increase. The districts

showing a decrease are Kolába (Rs. 6,159 or 19·2 per cent.), Belgaum (Rs. 6,044 or 17·7 per cent.), Dhárwár (Rs. 9,090 or 16·4 per cent.), East Khándesh (Rs. 19,805 or 14·3 per cent.) and Bijápur (Rs. 1,205 or 10·9 per cent.). The abnormal increase in fees in the Ahmedabad District is due to the auctioning of the three shops above referred to, while that in Thána, which excluding the fees for Dahánu and Umbergaon shops comes to Rs. 54,954, is reported to be partly due to the widening of the margin for calculating fees owing to a reduction in the supply price and partly to the assessment of fees on the sales of the calendar year 1915 which were higher than those of the financial year 1913-14 on which fees for the previous year have been calculated. A similar widening of the margin for calculating fees accounts for the rise in Sátára and Poona. The increase and decrease in other districts is attributed to variation in consumption in the year on the sales of which the fees were assessed.

15. I do not wish here to comment at any length on the success or failure of the fixed fee system. I have devoted close attention to the subject since I became Commissioner a year ago. I have addressed the Collectors on the *pros* and *cons* of the system as they appeared to me and invited a free expression of their opinions. When all these are received and my enquiries are complete I propose after considering the Collector's replies to put my conclusions before Government. It would be useless to discuss the case in an Administration Report. I could not do so without writing at very undesirable length.

License fees for sale of country spirit in Bombay.

16. The revenue realized during the year from license fees for the sale of country spirit in the Town and Island of Bombay, where licenses are granted at fixed fees and on the free supply (as distinguished from the contract supply) system, amounted to Rs. 7,57,967 (Imperial Form No. 1, column 9) as compared with Rs. 7,04,592 in the previous year, an increase of Rs. 53,375 or 7·6 per cent. These figures however represent the actual collections during the year, including arrears, and not the fees properly payable for the year 1915-16, whi h were Rs. 7,06,049 against Rs. 6,11,119 in 1914-15, an increase of Rs. 94,930 or 15·5 per cent. due mainly to the scale of fees having been raised by 2 annas per gallon of 25° U. P. for all classes of shops and also to some extent to the fact that such of the shops as sold pure mhowra spirit in the preceding year were converted during the year into shops for the sale of that spirit as also of spiced or masala liquor.

Revenue from out-still farming system.

17. The revenue from the out-still or lump farming system, now surviving only in the Akrani tract of West Khándesh, amounted to Rs. 12,750 (Imperial Form No. 1, column 11) as against Rs. 7,250, an increase of Rs. 5,500. These figures also represent the actual collections, the fees payable for the year under report being Rs 12,500 as against Rs. 10,000 in the previous year. The reasons for the retention of the out-still system in this tract, the change of contractors and the fixing of the actual instead of the maximum selli g price are given in paragraph 18 of my last Excise Administration Report Another important measure adopted soon after the commencement of the year under report was the discontinuance of the sale of 25° U. P. in this tract, the consumption of which was only about one-tenth of that of the weaker spirit, *viz.*, 60° U. P. The prohibition of the sale of the stronger spirit is reported to have worked well and not to have led to any increase in illicit distillation. Considering the disadvantages under which the new contractors of this farm laboured at the beginning of their contract, to which allusion was made in my last year's report, they seem to have managed the farm in a satisfactory manner. The system, as Government are aware, is only a makeshift system forced on us by the peculiar local conditions.

Toddy spirit—number of trees licensed to be tapped for distillation only.

18. Toddy spirit was manufactured in the year under report only in the Ratnágiri District and the below-ghát tálukas of the Kánara District. The total number of trees licensed to be tapped for distillation in Ratnágiri and Kánara during 1915-16 and in the previous year are contrasted below:—

		Cocoanuts.
Ratnágiri ...	1915-16 ...	3,227
	1914-15 ...	5,500
Kánara (below-ghát) ...	1915-16 ...	615
	1914-15 ...	1,369

The decrease in the number of trees tapped, of 2,273 in the Ratnágiri District and of 754 in the Kánara District, is due to the closure from the 1st April 1915 of two distilleries in each district.

Outturn of toddy spirit in Ratnágiri and Kánara.

19. The outturn of toddy spirit in the Ratnágiri District, as compared with that of the previous year, showed, in terms of 25° U. P., a decrease of 20,265 gallons or 39·8 per cent., while that in the below-ghát tálukas of the Kánara District showed a decrease of 6,914 gallons or 43·7 per cent. The decrease in both cases was due to a smaller number of trees having been tapped for distillation than in the previous year for the reasons mentioned in the above paragraph. In pursuance of the declared policy of Government to diminish the consumption of toddy spirit and to replace it by that of mhowra spirit, two more distilleries in the Ratnágiri District, *viz.*, those at Shiravda and Guhágar and two in Kánara, *viz.*, those at Shiráli and Gangáwali were, as stated above, abolished from the 1st April 1915. Thus only three distilleries, *viz.*, those at Málvan, Hadi and Dabhol in the Ratnágiri District and that at Kodibag in Kánara were worked during the year. The distilleries in Ratnágiri were worked by the country spirit farmers of that district and that in Kánara by approved distillers. The working of the distilleries in both the districts is reported to have been satisfactory. The closing of the distilleries and the prohibition of the sale of spirit other than mhowra spirit in specified areas have resulted in a great diminution in the consumption of toddy spirit and an increase in that of mhowra spirit in both the districts as stated in paragraph 24 below. Further measures in the same direction have been adopted in the Ratnágiri District in the current year and with the approval of Government it is now arranged that on the introduction of the separate shop system for the retail vend of country spirit in that district on the 1st April next the sale of toddy spirit shall cease altogether.

Working of the mhowra flower provisions of Act V of 1878.

20. The provisions of the law relating to mhowra flowers contained in section 18-B of the Bombay Abkári Act, V of 1878, as amended, continued in force during the year in the areas to which they applied in the previous year. In Broach, where there is but little traffic in mhowra flowers, the number of cases under this section was 2 as in the previous year. In Thána the number of cases of illicit possession of mhowra flowers rose from 26 to 47 during the year. The mhowra crop of the district was not a poor one as in the previous year, still much mhowra was imported into the district as in the previous year for illicit purposes by creek and from places in the south of the Peint Táluka of the Násik District. Elsewhere the offences under this section were on the decline during the year, the number of cases in Surat, Kolába and Násik being 4, 5 and 12 as contrasted with 7, 10 and 15 in the preceding year. It is interesting to note that with the removal during the year by Baroda of a large depôt for mhowra flowers which that State maintained at Billimora, the importation of these flowers from that quarter into the Surat District has practically ceased and the offences, which during the previous year were all of illicit importation, were in the year under report all of illicit possession of mhowra flowers. The working of the mhowra flower section in areas to which it applies has continued to be satisfactory, and there is every prospect that the proposals now before the Legislative Council to apply the same provisions to the Kaira District where they are urgently needed will, if adopted, be attended with the success which it has met with elsewhere.

Number of country spirit shops.

21. The number of retail shops licensed during the year for the sale of country spirit was 1,937 as compared with 1,939 in the previous year (Imperial Form No. 3, column 19). Two shops were closed in the West Khándesh District, one in the Sakri Táluka and one in the Nawapur Petha, after consulting the Advisory Committees appointed for the táluka and the petha in question. In other areas for which such Committees have been constituted, the Committees either did not meet or did not make any recommendation in this respect, and thus no other shops were closed during the year on their advice. On the recommendations of the Collectors however and in pursuance of the known policy of Government, 22 shops were abolished because they were considered to be superfluous, *viz.*, 8 in Kánara, 5 in Surat, 2 each in Bombay City and the East Khándesh District and one each in

Broach, Dhárwár, Bijápur, Sátára and Násik. On the other hand, 27 new shops were opened during the year, *viz.*, 25 in Kaira and one each in the Panch Maháls and Násik. Of these, 25 shops in the Kaira District were opened with the sanction of Government to afford to the people increased facilities for obtaining licit liquor, while I allowed the two in the Panch Maháls and Násik to be opened after careful consideration to meet the convenience of the population of the surrounding district and also to check illicit distillation in the neighbourhood. Twenty-three shops remained unopened during the year for want of licensees as against 18 in the previous year. Appendix B shows in detail the reduction in the number of shops in each district with the reasons therefor.

Working of the Local Advisory Committees.

22. The localities for which Advisory Committees have been constituted and their personnel were the same as in the previous year. The only districts which have no Committees are Kaira, Kánara and East Khándesh. In districts where the Committees met they considered generally the question of the number of liquor shops, their location and the hours of sale. The details of the localities for which Committees have been constituted, the number of times each has met during the year under report and the number of recommendations made by each, with the action taken on each such recommendation, as also the opening and closing hours of shops in the various areas of the Presidency, are shown in Appendix B.

Issues from distilleries and consumption in British districts.

23. The figures given in columns 12 to 15 of Imperial Form No. 4 represent the issues of country spirit from distilleries for sale at shops, both in the British districts and in the Native States, the A'bkári rights of which have been leased to Government, and those in Appendix D actual consumption. The total sales at shops were less by 154,093 proof gallons than those of 1914-15 and by 298,434 proof gallons than the average sales for the preceding five years (1910-11 to 1914-15). The districts in which a decrease in consumption is most noticeable in the year under report, as compared with the previous year, are Surat (45,478 gallons or 16·4 per cent.), East Khándesh (22,100 gallons or 15·7 per cent.), Thána (48,847 gallons or 14·9 per cent.), Sátára (4,454 gallons or 11·4 per cent.), West Khándesh (15,274 gallons or 10·6 per cent.), Ahmedabad (7,074 gallons or 8·1 per cent.), Kánara above-ghát (1,424 gallons or 7·5 per cent.), Násik (7,631 gallons or 7·3 per cent.), Ahmednagar (1,996 gallons or 6·5 per cent.) and Belgaum (3,784 gallons or 6·2 per cent.). The following districts, on the other hand, show an appreciable increase, *viz.*, Bijápur (4,770 gallons or 16·5 per cent.), Kaira (3,728 gallons or 12·3 per cent.) and Sholápur (1,937 gallons or 5 per cent.). In six of the remaining districts the consumption fell off slightly, while in one there was a small increase. During the year under report the rate of consumption for the Presidency proper, calculated on the sales of country spirit per head of population (according to the Census of 1911) was 6·5 drams of proof spirit as compared with 7 drams in the previous year. The rate was, as usual, highest in Bombay, where it amounted to 22·9 drams, the same figure as the five years' average, and it was lowest in Ahmednagar and Sátára, with 1·5 drams each.

uctuations in revenue from still-head duty and in consumption (*vide* Imperial Form No. 1 and Appendices D and U).

24. In the districts of Kaira, Bijápur and Sholápur and in Bombay City there was an increase in the revenue from still-head duty along with a rise in the consumption of country spirit. In Kaira District the rise may be attributed to the special efforts to cope with illicit distillation. Also the opening of several new shops for the exclusive sale of 40° U. P. liquor together with the enhancement of duty on 25° U. P. liquor resulted in a considerable increase in the sales of the weaker liquor and a decrease in those of the stronger. Owing to a total lack of demand the sale of 60° U. P. liquor was discontinued in this district. The increased consumption in Bijápur and Sholápur, which accounts for the rise in duty receipts, is attributed to the encouragement given to the sale of 60° U. P. by licensing 7 and 5 additional shops respectively for its exclusive sale during the year. There was a slight fall in the sales of liquor of higher strength, *viz.*, 25° U. P. in Bijápur and 30° U. P. (newly introduced this year) in Sholápur. In Bombay City, with an enhancement in the rates of still-head duty which led to increased receipts the consumption rose but slightly, which is certainly a matter for congratulaton in a year in which, with a great

influx of troops, a considerable increase in consumption might have been expected. The rise was mainly in the consumption of 25° U. P., which is now the only liquor of higher strength sold in the city, the sale of 20° U. P. having been discontinued during the year. The consumption of 60° U. P. has always been slight in this city and, though it showed a small increase during the year, no considerable move in this direction can be expected owing to the competition of cheap foreign spirit which is consumed in large quantities. It is on this account that no special measures have been undertaken in Bombay such as have been successful in the mofussil to promote the sale of 60° U. P. In the districts of Ahmedabad, Sátára, Poona, Ahmednagar and Násik and in the below-ghát tálukas of Kánara, while the revenue from still-head duty increased, the consumption fell. This result may be attributed in the Sátára District to an increase in the rates of still-head duty which also accounts for the increased receipts in Ahmedabad, Ahmednagar and Násik Districts and the below-ghat tálukas of the Kánara District. The rise in receipts in the Poona District where the duty remained unaltered during the year is attributed to a considerable increase in the consumption of 60° U. P. A poor agricultural season led to the falling off in consumption in Ahmedabad District. In the Prántij Táluka and the Modása Mahál, where alone the rates of still-head remained the same as in the previous year, there was an increase in consumption due to the suppression of illicit distillation and the assimilation of the selling prices at the Idar shops on the frontier. In Poona, the city and cantonment showed an increase in the consumption of 30° U. P. liquor which was due to a large number of camp followers halting there prior to their departure for the front and also to an increase in the number of hands working at the Ammunition Factory at Kirkee. An increase also occurred in the Indápur Táluka owing to the presence of labourers on the bridge work which is in progress at Daluj. The Máwal Táluka on the other hand shows a considerable decrease due to the withdrawal of labour in consequence of the completion of the Tata Hydro-Electric Works. In Ahmednagar the consumption has fallen, owing to the removal of Indian troops and the dislocation of trade. In Násik, though the consumption for the whole district shows a considerable decrease, that in the Peint Táluka, where the duty has remained unaltered during the year, has risen owing to the gradual suppression of illicit distillation. The decrease in the sales of the below-ghát tálukas of Kánara is trifling and does not call for any comment. It is a noteworthy fact however that in this area, while the consumption of toddy spirit has gone down, that of jagri spirit has risen. The reason why this latter spirit has been substituted for the present for mhowra spirit in this area, has already been explained in paragraph 8 above. The large diminution noticeable in the consumption of toddy spirit, which however is nearly counterbalanced by an increase in that of jagri spirit, is the result of the special measures adopted for curtailing the consumption of that spirit, such as reduction of the area where it was sold and restriction of manufacture by the abolition of whatever distilleries could possibly be closed after providing for indispensable requirements. Of the districts mentioned above as showing a fall in consumption with an increase in duty receipts, Sátára alone records a decline in respect of both strengths. In the other districts excluding Kánara below-ghát, where a greater number of shops was reserved during the year for the sale of the weaker spirit, the fall in the consumption of 25° U. P. is set off by a greater rise in that of 60° U. P., but on the whole the consumption as expressed in terms of London proof shows a decrease —a satisfactory indication of the popularity which 60° U. P. liquor is gaining in those districts. It is interesting to note in this connection how this spirit has also found sudden favour in Poona City as a result of a shopkeeper there having discovered that when mixed with lemonade it forms an agreeable beverage. This discovery has doubled his sales and induced other shopkeepers to follow his example. In the coast tálukas of Kánara the liquor chiefly consumed is that of 25° U. P., while the consumption of 40° U. P. liquor—the only other strength of liquor sold—is relatively insignificant. In the year under report there was an increase in the consumption of the weaker liquor with a corresponding decrease in that of the stronger, but the variations were slight and therefore of no significance. The substitution of 30° U. P. for the 25° U. P. liquor during the year in the disricts of Poona, Ahmednagar, Sholápur and Sátára seems hardly to have affected the consumption of those districts. The remaining districts show a decrease in duty receipts as well as in consumption. An enhancement in the rates of still-head duty with a corresponding increase in the maximum selling price which was effected

during the year in parts of Surat, Thána and West Khándesh is partly answerable for the diminished consumption in those districts which was further affected in Surat and Thána by a poor agricultural season combined with the dislocation of trade and industries caused by the war. This last mentioned cause and the growing popularity of raw toddy jointly contributed to the decreased consumption of country spirit in Dhárwár and West Khándesh. In the Nawápur Petha of the latter district however there was an increase, thanks to the suppression of illicit distillation. An adverse agricultural season was responsible for decreased consumption also in the Panch Mahál, and the same cause coupled with industrial depression produced similar results in Broach. Decrease in the above-ghát tálukas of Kánara is likewise attributed to slack trade, while in Belgaum it is due to the absence of the troops, which were formerly stationed there. In the East Khándesh District a reduction in the limit of possession from one gallon to 8 drams and other administrative measures combined with the greater success achieved by the Excise staff in checking the "Kewat"; *i. e.*, the unlicensed hawking of liquor—a most fruitful source of drunkenness in this district—have jointly contributed to the considerable fall in consumption noticeable in that district. In Ratnágiri only a small decrease has occurred as expressed in terms of London proof of mhowra and toddy spirit together. A perusal of the figures for each of these spirits taken separately however shows that while the consumption of toddy spirit has decreased by 38,738 bulk gallons, that of mhowra has increased by 36,900 gallons. This result was expected from the measures taken to replace the sale of toddy spirit by that of mhowra spirit by permitting the sale of mhowra spirit only at certain shops and by the reduction of two distilleries in the district during the year under report. The experiment of popularising the consumption of 60° U. P. was continued during the year in the districts of the Panch Mahál, Surat, Kolába, Dhárwár and Belgaum by reserving a few more shops for the sale of spirit of that strength. The result has been satisfactory in that the consumption of 60° U. P. in these districts has risen with a fall in that of 25° U. P. The fact is all the more significant as there has been on the whole a reduction in consumption. In Broach, Thána and Ratnágiri there were no further additions to the number of shops for the sale of the weaker spirit, still its consumption increased in the first named district where this particular kind of spirit has been always more popular. In Thána and Ratnágiri the consumption of 60° U. P. declined with a general fall and the same result occurred in East Khándesh, for reasons already mentioned, in spite of the addition of 23 shops for the sale of this spirit.

Excise relations with Native States.

25. The year under report has been a particularly happy one in the matter of the Excise relations with Native States. After a personal discussion with the Excise Commissioner, Baroda, and after consultation, through their respective Political Agents, with the other Native States concerned, notably Rajpipla, a settlement, fair to all parties, was arrived at towards the close of the year on the question of the equalization of the selling rates of country spirit on the borders of Baroda and the adjoining British and State territory. The arrangement has received the approval of Government and is described in detail in my letter Ex. G. No. 5, dated the 13th March 1916, printed as an accompaniment to Government Resolution No. 3359, dated the 25th idem. The chief feature of the arrangement is that instead of the old maximum we have now a fixed selling price for all shops within two miles of the border on each side. In a few instances, in which for various reasons immediate settlement was impossible, I propose by further personal discussion to arrive at a settlement during the current season. This will not be difficult since the main principle has been accepted on both sides. An improvement has also taken place in the situation regarding the Idar State shops on the Ahmedabad-Mahi Kántha borders. The Durbar have now equalized their rates of still-head duty and selling price on those borders and have also done away with the minimum guarantee system. Their lead in this respect has been followed in the current year by the Bánsda State under the Surat Political Agency and other States in Gujerát, where this objectionable system still continues, have agreed to abolish it on the termination of their existing contracts.

Temperance movements.

26. There is again very little to record in regard to active temperance movements in the Presidency during the year. As in the previous year, there was no organized temperance

agitation anywhere except in Bombay City and Poona. In Bombay no special activity was shown by the Bombay Temperance Association beyond the posting of placards. One on a wall in Queen's Road enjoined all to follow the King's example and give up drink. The Madirapan Daru Nishedhak Mandali and the Kamgar Hitawardhak Mandali continued to organise temperance lectures during the Holi holidays and the Social Service League in addition to giving lectures also organized sports and various entertainments and provided tea and other non-alcoholic drinks and refreshments on the occasion as counter-attractions to liquor drinking at several centres in the City. ' Similar work was done by the Marwari Sammelan in quarters occupied by the Marwari community. In Poona the activity of the Temperance Association was again confined to the liquor shop at Ghoda where the Association is reported to have kept an agent who goes about the surrounding villages to preach abstinence from drink. In Poona City occasional addresses were given on the evils of drink and the policy of Government in Excise matters was criticised in the local Vernacular Press as well as on the platform. No appreciable results have however attended the movements at either of these places. The Total Abstinence Association of Ahmedabad held four meetings during the year at which lectures were delivered, and it is reported that at each meeting about 30 to 40 persons of the Dhed and Gola castes took oaths to abstain from drink. Some isolated attempts on the part of caste Punchayats to suppress indulgence in strong liquors were also noticed in the Thána District.

Regarding the proposed temperance teaching in schools to which an allusion was made in my last Excise Administration Report, I have only to mention that the draft by the Director of Public Instruction of the three temperance lessons which it is proposed to introduce into the Vernacular Readers V, VI and VII is now before Government and is awaiting their approval and that their orders are also awaited on the Hon'ble Mr. Sharp's report on the question of inserting similar lessons in the Readers used in European and Anglo-Vernacular schools.

Administration of distilleries and warehouses.

27. The system of management, control and supervision of the distilleries and warehouses in the Presidency proper remained the same as in the previous year. Of the 16 distilleries mentioned in last year's report, that at Ahwa, which supplied the Dángs, was converted during the year into a bonded warehouse, the supply of liquor to the Dángs being now made from the Surat distillery. The distilleries at Dhárwár and Belgaum were similarly converted into bonded warehouses as the area which was supplied by these distilleries was to be supplied under the new arrangement from the Khánápur distillery. As this distillery was not yet ready liquor was supplied during the year to the area in question from the Nellikuppam distillery in the Madras Presidency and from Messrs. Carew and Company's distilleries in Bengal. With the introduction of the separate shop system for the retail vend of country spirit in the Mahi Kántha leased area on the 1st October 1915, three bonded warehouses had to be opened there, *viz.*, at Timba, Malpur and Vadagam. A bonded warehouse was opened at Kumta for the supply of mhowra spirit to the below-ghát tálukas of Kánara from the 1st April 1915. With the transfer of the control and supervision over the distillery at Dhadgaon, which is an out-still and supplies the Akrani tract of the West Khándesh District, from the Distillery to the Preventive Branch during the year for administrative reasons, the number of distilleries and warehouses under the control of the Assistant Commissioner of Excise during the year under report became 12 and 31 respectively against 16 and 24 in the previous year. The remodelling by Messrs. Carew and Company of the plant at the Surat distillery rendered necessary by the enlarged area allotted to it from the 1st April 1915 prevented the distillery being worked during the year and the required supply of liquor was, as in the case of the Khánápur distillery, obtained from outside the Presidency. The erection of the new warehouses at Sholápur and Bassein was completed during the year.

The one-guard system under which one naik only is stationed as orderly to the warehouse officer, which was introduced in the previous year at the Anand, Bulsár, Sátára, Bijápur, Háveri and Sirsi warehouses, was extended during the year to the warehouses at Bassein and Broach. Some further progress has been made in reducing the losses of spirit during the distilling and warehouse operations. Some interesting experiments were conducted during the year, and are still

proceeding, at the Dhulia distillery with a view to counteracting the effects of corrosion on the internal surface of metal drums. The results so far attained are quite promising.

The quantity of country spirit issued from all the distilleries during the year was 2,130,812 gallons London proof as against 2,575,625 gallons in 1914-15. The details for 1915-16 are as follows:—

(1) From distilleries under the control of the Assistant Commissioner of Excise 2,080,396 gallons of which 27,364 gallons were issued to Sind.

(2) From toddy distilleries in Ratnágiri and Kánara 40,947 gallons.

(3) From the distillery at Dhadgaon in West Khándesh, which supplies the out-still area, 9,469 gallons.

The decrease noticeable occurred mainly at the distilleries at Uran (271,633 gallons) and Dhulia (122,801 gallons), while the Surat distillery showed a considerable increase, *viz.*, 213,773 gallons. The distilleries at Belgaum, Dhárwár and Ahwa which issued 123,816, 113,994 and 10,675 gallons in 1914-15 were converted during the year under report into bonded warehouses.

Limits of retail sale of country spirit.

28. It was only in the five Gujerát districts and in West Khándesh, Thána and Bombay City that permits were granted during the year for the sale of country spirit in excess of the fixed limit and the aggregate quantity sold was 2,266 gallons of 25° U. P., 6,506 gallons of 60° U. P. and 4 gallons of 40° U. P. as against 2,125 gallons 25° U. P., 8,397 gallons 60° U. P. and 7 gallons 40° U. P. in the previous year. Such sales were again insignificant in Ahmedabad and small in Kaira and Bombay City. They were of the higher strength, *viz.*, 25° U. P. in Kaira, Broach and Ahmedabad and of the lower strength, 60° U. P., in West Khándesh. In Surat and Thána they were high as in the previous year and of both kinds of liquor. In the East Khándesh District, where the limit of possession which is ordinarily one imperial gallon had been reduced to 8 drams during the year, no sales in excess of that limit took place.

CHAPTER IV.—TODDY.

Revenue from toddy.

29. The principal sources of toddy revenue are the tree-tax and the license fees for the retail sale of toddy. This revenue which is detailed in Imperial Form No. 1, column 20, amounted to Rs. 21,57,901 as against Rs. 20,86,917 in the previous year, an increase of 3·4 per cent.

Receipts from tree-tax.

30. The receipts from the tree-tax (which varies in different parts of the Presidency and is higher for cocoanut and brab trees than for date trees and wild palms) amounted to Rs. 14,34,326 as against Rs. 13,66,567 in the previous year, Rs. 33,929 being for trees tapped in the Ratnágiri and the Kánara (below-ghát) Districts solely for distillation and Rs. 14,00,397 for trees tapped for the sale of raw toddy throughout the Presidency proper. The corresponding figures in the previous year were Rs. 44,330 and Rs. 13,22,237 respectively, *i. e.*, a decrease as regards receipts from trees tapped for distillation of Rs. 8,090 in Ratnágiri and of Rs. 2,311 in Kánara due to the abolition of the toddy distilleries at Shiravda and Guhágar in the Ratnágiri District and at Gangáwali and Shiráli in the Kánara District. The total revenue derived from trees tapped solely for raw toddy throughout the Presidency which shows an increase of Rs. 78,160 or 5·9 per cent. is the result of increases in Thána (Rs. 28,935 or 16·8 per cent.), Surat (Rs. 33,557 or 9·1 per cent.), Bijápur (Rs. 6,817 or 7·4 per cent.), Ratnágiri (Rs. 8,747 or 6·8 per cent.), Belgaum (Rs. 3,145 or 4·1 per cent.) and Bombay (Rs. 7,884 or 3·5 per cent.). The increase in Thána is attributed to a small extent to the arrears of tree-tax recovered during the year, but chiefly to the greater number of trees tapped to meet increased demand for toddy. In Surat too the increase was due to a greater demand for toddy. In Ratnágiri and Bijápur the increase in tree-tax receipts is due to the increase in tree-foot-booth licenses to meet a growing demand for fresh toddy. Sholápur and Dhárwár on the other hand show a decrease in tree-tax receipts of Rs. 4,261 or 9·04 per cent. and Rs. 5,942 or 6·1 per cent. respectively as a result of the corresponding fall in the number of trees tapped. The variations in other districts are too small to require notice.

31. The revenue from license fees for the sale of toddy was Rs. 7,23,575 against Rs. 7,19,996 in the previous year or an increase of ·5 per cent. The increase was most noticeable in Dhárwár (Rs. 11,285 or 8·6 per cent.), Surat (Rs. 8,500 or 5·8 per cent.) and Kánara (Rs. 3,461 or 20·07 per cent.). In Dhárwár it was due to brisk competition among the bidders at the auctions; in Surat to an increase in the number of tree-foot-booth licenses and to the higher fees offered for some of the shops; in Kánara to the disposal of toddy shops in the above-ghát tálukas by a fixed fee and separate shop system which was substituted for the toddy monopoly system from the 1st August 1915. There was a decrease of Rs. 9,605 or 16·6 per cent. in Sholápur due to lower fees being realized for the shops in Sholápur City and of Rs. 5,327 or 12·4 per cent. in Thána owing to the closing of certain shops. Increases or decreases in other districts were slight and do not call for special remarks.

Revenue from license fees for sale of toddy.

32. Farms for the supply and sale of toddy were continued in the Násik District and in the Bhusával, Ráver, Erandol and Jalgaon Tálukas of the East Khándesh District. In Násik instead of one single farm for the whole district, several farms were given during the year under report. The monopoly system was discontinued in the above-ghát tálukas of Kánara as already noted.

Toddy farms.

33. The total number of trees licensed for tapping for the sale of raw toddy in the Presidency proper during the year 1915-16 and the previous year is contrasted below:—

Number of trees licensed for tapping.

		Cocoanut.	Brab.	Date and wild palm.	Total.
Trees licensed for tapping for raw toddy in all the districts of the Presidency (*vide* Appendix E).	1915-16 ...	40,211	23,514	328,595	392,320
	1914-15 ...	36,066	19,795	310,182	366,043

Except in Ratnágiri and Kánara (below-ghát), the year for which the tapping and sale licenses are granted runs from 1st August to 31st July. The figures of revenue given in Imperial Form No. 1 and those of the shop licenses issued, trees licensed for tapping and the quantity of toddy consumed given in Appendix E are for the financial year 1915-16 and are made up from those for the last four months of the toddy year 1914-15 and the first eight months of 1915-16. In the districts of the Deccan and the Southern Marátha Country there was an aggregate fall of 3,041 in the number of trees tapped, the notable instances being Dhárwár (6,822 trees) and Sholápur (4,673 trees), while Belgaum showed an increase of 5,694 trees. In the remaining districts of the Presidency the number of trees tapped increased from 237,633 to 266,951 or 12·3 per cent. Deducting the number tapped in the Panch Maháls, where the licensing system of tree tapping was introduced in 1911-12, the net increase amounted to 27,416 or 11·9 per cent. Surat alone was responsible for an increase of 21,467 trees due to increased demand for domestic consumption and tree-foot-booth licenses. The increase of 2,458 in Ratnágiri and of 1,905 in Thána was due to increased demand for toddy to supply new tree-foot-booths. In the Panch Maháls the people who at first resented the introduction of the toddy licensing system are now reported to be getting reconciled to it and realizing its benefits. Cases of illicit tapping of trees in this district show a tendency to rise. This is due to the fact that such offences, which during the years 1911-12 and 1912-13 were treated leniently, are now dealt with more strictly. The number of trees tapped on payment of the almost nominal tree-tax of four annas per tree rose from 697 to 1,593, while the number tapped free of tax rose from 7,485 to 8,491.

34. The licenses granted for domestic consumption and tree-foot-booths increased by 3,608 and 671 respectively during the year under report as compared with the previous year, while the number of toddy shops have decreased by 53. Deducting the number of licenses (6,633) granted in the Panch Maháls for domestic consumption, the total number of these licenses was greater by 2,202 in 1915-16 than in 1914-15. Surat alone was responsible for an increase of 2,090 owing to the growing taste for unfermented toddy, while in Thána and Sátára

Domestic consumption licenses, tree-foot-booth licenses, shop licenses and hawking licenses.

there was an increase of 50 and 34 respectively. The number of licenses for domestic consumption taken up in the Panch Maháls is the highest on record since the introduction of toddy arrangements in that district, and it is satisfactory to note that the people are taking advantage of the concession granted under the system. There was an increase in the number of tree-foot-booths of 249 in Thána, 241 in Ratnágiri, 119 in Surat and 41 in Bijápur. As for shops there was no considerable variation except in Thána where 42 shops were closed. The number of licenses granted for hawking toddy in the Presidency proper was the same as that of the previous year.

Fluctuations in consumption.

35. The total sales of toddy throughout the Presidency proper based on the figures supplied by licensees (which are mostly unreliable) increased during the year under report by 967,115 gallons or 9·4 per cent. This increase which was accompanied by a rise of 7·2 per cent. in the total number of trees tapped occurred mainly in Thána (395,085 gallons or 23·3 per cent.), Surat (245,534 gallons or 8·7 per cent.), Ratnágiri (103,761 gallons or 9·2 per cent.), Bombay (100,514 gallons or 7 per cent.), Bijápur (53,040 gallons or 9·6 per cent.), Kánara (45,416 gallons or 11·4 per cent.), Dhárwár (42,755 gallons or 5·7 per cent.) and Belgaum (16,095 gallons or 2·9 per cent.). There was on the other hand a marked decrease in Poona (26,793 gallons or 6 per cent.). The percentage fluctuations in the consumption of toddy and country spirit respectively for the years 1914-15 and 1915-16 in the chief toddy consuming districts of the Presidency are shown below :—

Districts.	Toddy consumption.	Country spirit consumption.
Bombay	+ 7 per cent.	+ 1·6 per cent.
Dhárwár	+ 5·7 „	— 3·01 „
Belgaum	+ 2·9 „	— 6·2 „
Poona	— 6 „	— 3·4 „
Kolába	— 9·8 „	— 2·3 „
Bijápur	+ 9·6 „	+ 16·5 „
Thána	+ 23·3 „	— 14·9 „
Surat	+ 8·7 „	— 16·4 „
Sholápur	— ·8 „	+ 5·04 „
Ratnágiri	+ 9·2 „	— ·8 „
Kánara	+ 11·4 „	— 5·6 „

It will be noticed from these figures that in the three coast districts of Thána, Ratnágiri and Kánara and in the above-ghát districts of Dhárwár and Belgaum there was a rise, pronounced in the case of the first three districts, in the consumption of toddy accompanied by a fall in that of country liquor. This I regard as satisfactory. The Thána figures are specially striking. In Bombay the increase in the consumption of toddy as compared with that of country spirit is noteworthy.

Manufacture of gul from sweet toddy.

36. During the year under report an industry new to this Presidency, but already carried on on a large scale in Madras, namely, the manufacture of gul from sweet toddy was given a start. My assent to this was asked by the Director of Agriculture and while I recognize that the spread of this business must involve some danger to the excise revenue I do not consider that that danger would justify opposition on my part to an industry which should, when developed, give a value to the large number of toddy trees in the Konkan districts which are now not utilized, since but a small percentage are required for the supply of toddy for drinking purposes, and greatly increase the resources of the people in those tracts. I am therefore doing everything I can to encourage this nascent industry by the exemption from tree-tax of trees to be tapped for the purpose and the provision of the necessary guarding establishment free of charge. Such concession can of course only be made in the early stages of the business. As it grows increase of guarding establishment to protect the excise revenue will certainly be needed and there is no reason why it should not be paid for by those who will benefit by the

concession. The question of taxation will therefore have to be considered later on. The first license was given in Thána and other licenses have since been given in Kánara. The experiment will be watched with interest in this department as well as by the agricultural department and the landowners in toddy producing areas. The fact that the prices of gul and sugar are now rising will contribute to its success.

37. Some important questions relating to the toddy trade in the Thána District have come up for consideration during the year. The Collector who was asked to make local inquiries ascertained that under the present conditions the maximum selling prices of toddy have been pitched too low with regard to the expenses of various kinds incidental to the trade and that it is impossible in consequence for toddy licensees to carry on their business honestly; further that the licensees' dishonesty, especially in the Salsette Táluka, acts as a severe handicap to toddy in its competition with country spirit and that the situation is therefore eminently unsatisfactory. Toddy consumers are willing to pay as high a price as 8 to 12 annas per gallon for wholesome unadulterated toddy. In these circumstances the Collector was strongly of opinion that the maximum selling price should be raised. I have therefore as an experimental measure raised it to 6 annas and 9 annas per gallon of toddy at booths and shops respectively in the Salsette and Bassein Tálukas and to 4 annas and 6 annas respectively in the rest of the Thána District. I propose in the course of next district season to examine carefully the toddy arrangements in various districts and ascertain in what respects they are susceptible of improvement. For the present I reserve further comment. During last season I had too many other large questions to deal with for it to be possible for me to take up this one.

CHAPTER V.—FOREIGN LIQUORS AND INDIAN MANUFACTURED LIQUORS EXCISED AT TARIFF RATES.

Revenue from foreign liquors and Indian manufactured liquors excised at Tariff rates.

38. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Tariff rates and (2) license fees for the sale of such liquors and of imported liquors. During the year under report, the revenue under (1) was derived from—

(i) Malt liquor imported from Bangalore.

(ii) Spirits of wine, rectified spirits and absolute alcohol manufactured at Ahmedabad and those imported from Baroda and from Nellikupam in the Madras Presidency.

(iii) Brandy, whisky and rum imported from Baroda and from Cawnpore and Shahjahanpur in the United Provinces.

(iv) Medicinal and perfumed spirits manufactured at Ahmedabad and those imported from Baroda and Bangalore.

The revenue from malt liquor fell from Rs. 6,822 to Rs. 125 (Imperial Form No. 1, column 4). The reason for this was that the Bombay and Dapuri (Poona) breweries were closed and thus no beer was manufactured in the Presidency proper during the year under report. The small amount of duty recovered was on Bangalore beer imported for consumption into Belgaum. As stated in last year's report, the uniform taxation of imported and Indian made beers and the preference shown for the former, even at a higher price, by the British soldier who is the chief consumer of beer in India combined with the active temperance movement in the British Army started of recent years have contributed to the extinction of the brewing industry in this Presidency.

The receipts under (ii) rose 71 per cent., that is to say, from Rs. 55,398 to Rs. 94,585 owing both to larger issues of spirits from Ahmedabad and to increased imports from Baroda. The flourishing condition of this indigenous industry is due in the year under review, as in the preceding year, to the stoppage of imports from Germany and Austria caused by the war.

The revenue under (iii) increased from Rs. 27,191 to Rs. 1,30,913 or by 381 per cent., owing to unusually large imports from Baroda, Cawnpore and Shahjahanpur as a result of decreased imports from Europe.

The revenue under (iv) also improved from Rs. 3,830 to Rs. 6,966 or by 82 per cent., owing to larger imports of perfumed spirits from Baroda and of medicinal spirits from Bangalore.

The revenue from license fees amounted to Rs. 1,93,796 (Imperial Form No. 1, columns 2 and 5) against Rs. 1,97,460 in the previous year, a decrease of Rs. 3,664 or 1·86 per cent. This decrease which is only apparent is due to lesser advance collections during the year under report than in the previous year. As a matter of fact the receipts for the year under report was Rs. 2,10,770 against Rs. 1,96,725 for the previous year or an increase of Rs. 14,045 due chiefly to the enforcement from 1st April 1915 in the case of hotel and refreshment room licenses in the mofussil of the marginally noted revised rates of assessment. In the case of other licenses the fees were as usual assessed on sales at the rate of Rs. 1-8-0 per dozen bottles of spirits, Re. 1 per 5 dozen bottles of wines and Re. 1 per 8 dozen bottles of fermented liquors.

Re. 1 per 8 dozen bottles of fermented liquors.
Re. 1 per 2½ dozen bottles of wine.
Rs. 3 per dozen bottles of spirits, subject to the minimum of Rs. 25 for small towns and of Rs. 100 for larger ones.

Imports and consumption of foreign liquor.

39. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and those sold by foreign liquor licensees in the Presidency proper. The imports during the year under report compare with those in the previous year as follows:—

Year.	Fermented Liquors.	Wines.	Spirits (potable).	Denatured and Perfumed spirits.
	Liquid Gallons.	Liquid Gallons.	Proof Gallons.	Liquid Gallons.
1915-16	928,630	87,067	278,194	78,649
1914-15	1,221,867	93,142	309,115	98,632
	—293,237	—6,075	—30,921	—19,983

It will be seen that there is a large all round decline attributable to a lesser demand caused by the general rise in prices brought on by the curtailment of supplies from the manufacturing countries, *viz.*, England, France and Germany, as a result of the war.

From the 1st April 1915 the new system was introduced whereby the wholesale and retail "off" foreign liquor licensees in the Town and Island of Bombay are required to show separately in their accounts the sales to the public and those to other licensees within that area, but as similar statistics for the previous year are not available a comparison of sales is not possible, and hence the Bombay figures of sales for the year under report have had once again to be omitted from the foll w-ing table which relates to the mofussil districts only:—

Year.	Fermented Liquors.	Wines.	Spirits (potable).	Denatured spirit.
	Imperial Galls.	Imperial Galls.	Imperial Galls.	Imperial Ga .
1915-16	230,390	6,929	60,158	8,982
1914-15	258,596	6,682	62,402	6,746
	—28,206	+247	—2,244	+2,236

The fall in consumption of fermented liquors and of spirits (potable) is due to the cause already alluded to, *viz.*, a considerable enhancement of prices in consequence of the prevailing war conditions. The rise in the consumption of wines is too small to need any special comment; but that under "Denatured Spirit" is attributable to the growing use of that spirit.

Details regarding denatured spirit are given in Appendix G. The imports into this Presidency from foreign countries and Bengal dropped from 91,883 gallons in 1914-15 to 74,300 gallons during the year under report, showing a fall

of 17,583 gallons or 19·1 per cent., due as in the case of other foreign imports to the existing war conditions. The spirit was all imported from Java either direct or *via* Calcutta. The imports from Germany and Austria have, needless to say, entirely ceased. As the Bombay merchants have continued their practice of obtaining their supplies direct from Java, the imports from Calcutta have considerably fallen from 7,792 gallons in 1914-15 to 1,144 gallons in the year under report. The number of licenses issued for the sale of denatured spirit was 134 in the City of Bombay and 184 in the mofussil against 110 and 173 respectively in the preceding year. The increase of 24 licenses in Bombay and 11 in the mofussil is an indication of the growing demand for this spirit for domestic and industrial purposes, the license fee prescribed being only nominal, *viz.*, Re. 1. No denatured spirit was produced in Bombay City except that manufactured under Customs supervision with rectified spirit imported by sea and declared for this special purpose and admitted at the lower *ad valorem* rate of duty after admixture with the prescribed denaturants. During the year under report 272 gallons of perfumed spirits of strengths varying from 41° O. P. to 50° O. P. were manufactured by Dr. J. C. Mehta at the Dadar Distillery premises in Bombay from duty paid rectified spirit against only 37 gallons during the preceding year. Under the permission granted to Mr. Anklesaria of the Gujerát Chemical Works, 812 gallons of rectified spirit were denatured by him at the Ahmedabad bonded warehouse during the year under report against 647 gallons in the previous year. Rectified spirit was also manufactured by Mr. Anklesaria at his distillery in the same warehouse from mhowra flowers obtained in Gujerát. The quantity of spirit manufactured by him during the year under report was 24,650 proof gallons against 15,638 proof gallons manufactured in the previous year. This spirit was removed to his laboratory in Ahmedabad City for the preparation of tinctures, medicinal spirits, and other preparations or was issued to chemists and druggists in Bombay and Karáchi. 15,379 proof gallons of duty free spirit were also supplied by him to the Government Medical Stores, Bombay, and 26 proof gallons to those at Calcutta, against 5,578 proof gallons and *nil* respectively in the previous year. Mr. Anklesaria has been given an important concession in the increase from 5 to 7½ per cent. of the rebate allowed to counterbalance the loss of spirit during the later manufacturing processes.

Distribution of licenses.

40. The number of licenses issued for the sale of foreign liquors at shops, hotels, refreshment rooms, etc., was 406 against 399 in the previous year (Imperial Form No. 3, columns 7, 13 to 16 and 18), an increase of 7 licenses or 1·8 per cent. The shops are classified as (1) "Wholesale" with a minimum limit of sale of 2 gallons, (2) "Retail off" with a minimum limit of sale of one pint, (3) "Retail on",—all three classes in Bombay City only,—and (4) "Off" with a minimum limit of sale of one pint in the mofussil. In Bombay the number of wholesale licenses rose from 36 to 45, while the number of "Retail off" and "Retail on" licenses fell from 56 and 46 to 52 and 44 respectively. During the year under report the Alembic Chemical Works Company continued to hold the "Retail off" license granted them in 1914-15 for the sale of spirits manufactured in their own distillery at Baroda. In the mofussil there was an increase of 2 in the number of "Off" licenses, one each in Thána and Poona against a decrease of 5 in the previous year. The number of hotel licenses remained the same, namely 32, the decrease of one each in Thána, Poona and Bombay being made up for by an increase of 3 in Násik. Ordinary Refreshment Room licenses show an increase of 2 from 60 to 62, the actual variations being an increase of 4 in Bombay and a decrease of one each in Poona and Násik. The grant of a new license at the Mehsana Railway Station on the Bombay, Baroda and Central India Railway raised the number of Railway Refreshment Room licenses by 1, there being no change in the number of Travellers' Bungalow licenses which is 3. There was a rise of 17 in the number of "Short Term" licenses owing to dances and concerts held at several places for the benefit of the war fund. The number of licenses for the sale of medicated wines shows an increase of 5, 4 in Bombay City and one in Poona, there being no change in the number granted in Ahmedabad, Surat and Násik, *viz.*, 5, 1 and 1 respectively. No such licenses are granted in any other district in the Presidency proper. Thirteen "Canteen Tenant" licenses (3 each in Bombay and Ahmednagar, 5 in Poona and 1 each in Násik and Belgaum) were granted during the year under report against 14 in

the previous year. The special license granted in Sátára in 1914-15 for the sale of liquors to the officers' and sergeants' mess (Government Resolutions, Revenue Department, Nos. 8082 and 11645 dated respectively the 30th August and 29th December 1913) was renewed during the year under report. There was no change in the number of "Dining Car" licenses which is 4. The number of Auctioneers' licenses granted in Bombay City only remained unchanged, namely, 3; while that of perfumed spirit licenses rose from 13 to 16. There was a decrease of 1 in the number of licenses for the sale of rectified spirit. The single "Coasting Steamer" license granted in Bombay continued during the year under report. The two breweries—one in Bombay and the other in Poona—having been closed, no brewing licenses were granted during the year under report.

The Provincial Statements A and B called for in paragraph 6 of Government Resolution, Revenue Department, No. 3616, dated the 17th April 1913, are attached to this report as Appendices S and T.

CHAPTER VI.—INTOXICATING DRUGS OTHER THAN OPIUM.

Hemp Drugs.

41. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial Forms.

Cultivation and Outturn.

Gánja.

42. The cultivation of hemp was, as in the previous year, confined to certain prescribed villages in the Ahmednagar and Sátára Districts. In pursuance of the policy of concentration the cultivation of the plant was permitted and the plant actually grown in 6 villages only, 5 in the Nagar Táluka of the Ahmednagar District and 1 in the Khánápur Táluka of the Sátára District, as against 10 in the previous year.

The area under cultivation decreased consequently from 455 to 263 acres, while the outturn of cleaned gánja amounted to 2,251 maunds (or about 8 maunds per acre) against 3,989 maunds (or about 9 maunds per acre) in 1914-15. This decline in the outturn was not however solely due to the lesser area under cultivation, but also partly to the excessive rainfall during the months of August and October 1915. The Gánja Growers' Co-operative Credit Society at Chichondi mismanaged matters by allowing large quantities of old gánja to accumulate in the warehouse, the greater part of which had to be destroyed, being more than 2 years old. An increased area has now been sanctioned so as to bring up stocks to an amount which will form a safe reserve. As in the previous year, corrugated iron sheets were rented out to cultivators to enable them to erect temporary shelters at the manufacturing yards provided in the villages cultivating gánja.

Bháng.

The cultivation of hemp for bháng was permitted in one village only in the Ahmednagar District, the total area under cultivation being 4 acres 6 gunthas against 31 acres 29 gunthas in the previous year. The quantity of bháng produced was 8 maunds 19 seers against 57 maunds 14 seers in 1914-15. There was no such cultivation during the year in the Sátára District.

Transactions at the warehouses.

43. The quantities of hemp drugs lodged during the year under report in the five warehouses named in column 6 of Appendix I, as compared with those of the previous year, were as follows:—

	1915-16.		1914-15.	
	Maunds.	Seers.	Maunds.	Seers.
Gánja	2,875	29	4,766	23
Bháng	221	33	243	17
Charas	133	27	102	22

With the exception of the 8 maunds 19 seers of bháng produced in the Ahmednagar District, the bháng and charas warehoused in 1915-16 was imported from the Punjab. Thanks to a large balance of gánja in hand at the beginning of the year under report, there was no necessity for importing the drug from the Central Provinces in spite of a decline in the outturn during 1915-16. The gánja in stock at the different warehouses on the 1st April 1916, amounted to 2,760 maunds 15 seers as shown in the margin.

Imports.

	Maunds.	Seers.
Ahmednagar ...	1,603	20
Vita	974	35
Bombay	141	39
Surat	5	29
Ahmedabad ...	34	12
	2,760	15

Issues from warehouses.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other Provinces in India and to Foreign countries by sea during the year under report and the previous year are shown below :—

	1915-16.			1914-15.		
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency proper.	1,158 31	188 20	118 14	1,342 16	173 11	96 11
Exported to Native States ...	272 5	47 33	5 12	247 7	29 11	1 22
Exported to other Provinces ...	25 37	.....	.....	.....	.....	.....
Exported to Foreign countries ...	145 30	.....	0 20	69 11	.....	1 30

It will be seen that there has been an increase of 15 maunds 9 seers and 22 maunds 3 seers respectively in the issues of bháng and charas to British districts, while the issues of gánja have decreased by 183 maunds 25 seers. The decrease as regards gánja is explained by the fact that the increase of duty and the consequent rise in its price lessened the demand for the drug, a very desirable result. The duty was raised from Rs. 7-8-0 to Rs. 10 per seer with effect from the 1st April 1915 under Government Resolution, Revenue Department, No. 3311—117-Confl., dated the 19th March 1915, but that on bháng and charas continued to be, as in the previous year, Rs. 1-8-0 and Rs. 20 per seer respectively with the result that the decrease in the sale of gánja was, to a certain extent, counterbalanced by an increase in the consumption of bháng and charas. In this connection the Collector of Bombay states that many people who used to smoke gánja have taken to charas, as gánja smoking entails a tedious and troublesome process, whilst charas can be smoked as purchased from the shop. The increase in the consumption of charas is to be regretted. It is a harmful drug, more noxious in its effects than gánja or bháng, and a further raising of the duty will have to be considered. There was an all round increase in the export of gánja, bháng and charas to Native States and a very considerable rise in the issues of gánja to foreign countries. These increases were due to the large clearance of these drugs by the merchants concerned in anticipation of an increase in the rates of duty for 1916-17. The comparatively large issues of gánja to other Provinces are chiefly due to the trade demands from the province of Sind.

Fluctuations in consumption.

44. The consumption during the year under report, as compared with that of the previous year, is shown below :—

Year.	Gánja.	Bháng.	Other sorts (including charas).
	Seers.	Seers.	Seers.
1914-15	49,593	6,659	4,057
1915-16	43,757	7,341	5,012

The districts showing noticeable decreases in the consumption of gánja are Poona, Dhárwár, Bombay, Sátára, Ahmedabad, Belgaum, Kolába and Kánara. The increase in the consumption of charas is noticeable chiefly in Bombay (832 seers) and Ahmedabad (97 seers).

Revenue from intoxicating drugs.

45. The revenue from intoxicating drugs is derived from (1) quantitative duties, and (2) license fees. The realizations on account of duty on the drugs issued from warehouses or imported from other Provinces amounted to Rs. 7,54,071 as compared with Rs. 5,85,824 in the previous year (Imperial Form No. 1, column 25). The increase in the collections of duty on the drugs actually consumed during the year, as compared with the corresponding figures of the previous year, is common to all the districts, as column 5 of Appendix H will show and is due to the enhancement of duty on gánja during the year under report. The districts which mainly contributed to it are Násik (Rs. 7,070 or 32·9 per cent.), Sholápur (Rs. 6,711 or 28·2 per cent.), Sátára (Rs. 6,369 or 14·5 per cent.), Ahmednagar (Rs. 5,283 or 27·2 per cent.), Ahmedabad (Rs. 4,697 or 15·05 per cent.) and Poona (Rs. 4,461 or 10·03 per cent.). There was also an increase in Bombay of Rs. 31,048 or 22·1 per cent. The revenue derived from license fees for the privilege of wholesale and retail sale of intoxicating drugs amounted during the year under report to Rs. 3,04,350 against Rs. 2,74,651 in the previous year, as detailed in column 26 of Imperial Form No. 1. These are however actual realizations, including arrears, and not the amounts bid for the year under report, which amounted only to Rs. 2,72,045, as shown in Appendix H, against Rs. 2,50,150 in the previous year. The districts showing large increases in the bids, as compared with the previous year, are Dhárwár (Rs. 8,025 or 29·7 per cent.), Ahmednagar (Rs. 6,782 or 62·4 per cent.), Poona (Rs. 5,815 or 17·3 per cent.) and Kolába (Rs. 2,035 or 77·5 per cent.). The districts showing marked decreases are Sholápur (Rs. 3,916 or 14·1 per cent.), Násik (Rs. 2,555 or 10·6 per cent.), Bijápur (Rs. 1,875 or 14·2 per cent.) and Broach (Rs. 1,538 or 42·8 per cent.). The decrease in all these districts is ascribed to the enhancement of duty on gánja with effect from the 1st April 1915. In some districts the licensees who were not aware at the time they bid for the shops of the increase of duty on gánja, were granted at the end of the year a refund of license fee proportioned to the decrease in sales which could reasonably be ascribed to the increase in duty. From Appendix H it will be seen that both the proportion of license fees to duty and the incidence of taxation per seer exhibit wide variations in different districts. This is due to licenses being granted by open auction with no restriction on the selling price of the drug.

Shops licensed for the sale of intoxicating drugs.

46. The shops licensed for the sale of intoxicating drugs in the several districts numbered 589 (Imperial Form No. 3, columns 12 and 27) against 582 in the previous year. Eighteen of these were for wholesale and 571 for retail vend against 19 and 563 respectively in the previous year. One new wholesale shop was opened during the year under report in the Kánara District, while two were closed for want of applicants—one in the Násik District and the other in the Panch Maháls District. Three shops for retail sale in the Thána District and one shop in each of the districts of Belgaum and Dhárwár, which had been closed for want of bidders in the previous year, were opened during the year under report. Two new shops were also opened during the year under review in each of the districts of Kaira and Ahmednagar. Two shops were closed in Násik for want of bidders at the auction and two in Bijápur as the sales were only nominal.

Cocaine.

Licenses for the sale of cocaine.

47. The number of licenses already existing and of those granted during the year under report to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bonâ fide* medical purposes was 447 against 438 in the previous year (Imperial Form No. 3, column 28).

Quantity of cocaine imported and issued in the Presidency.

48. The quantity of cocaine and allied drugs licitly imported during the year was 116 lbs. 4 ozs. and 4 drams against 229 lbs. 11 ozs. and 7 drams in the previous year. The quantity of cocaine sold under license in the Presidency was 36 lbs. 3 ozs. and 8 drams against 41 lbs. 3 ozs. and 1 dram in 1914-15.

Illicit trade in cocaine in the Town and Island of Bombay.

The cocaine hawking trade is still rife in some parts of Bombay City. A staff consisting of two Inspectors and 12 men drawn from the permanent force was placed on special duty for the suppression of the trade. In addition, special patrols of Inspectors and Sub-Inspectors in the cocaine area were continued

throughout the year. Their efforts resulted in the detection of 100 cases against 219 during the last year. The number of cases detected during this year as compared with the two previous years, *i. e.*, before and during the war shows a marked falling off. As stated in last year's report, the war has for the present practically put a stop to the illicit import of cocaine and the hawking trade has consequently been considerably crippled. A half grain packet of cocaine, which was formerly sold for 3 annas, can now only be purchased for 6 annas. Several times during the year sales were suspended completely owing to shortage of stock. Upto now cocaine was sold in a solid state as powder, but during this year it was for the first time sold in solution in small phials. Though the number of cases was comparatively small, the Excise staff was successful in arresting and obtaining convictions against some notorious leaders of cocaine gangs.

Excise Lock-up in Bombay.

49. The Excise lock-up for the safe custody of all prisoners arrested by Excise officers in the Town and Island of Bombay prior to their despatch to the Courts was under the charge of an Inspector throughout the year.

During the year under report 120 prisoners passed through the look-up as compared with 276 during the previous year. The decrease was due to the smaller number of cocaine cases detected during the year under report. No prisoner was detained in the lock-up for over 24 hours, except when Sunday and holidays intervened. No prisoner escaped from custody, died or attempted to commit suicide, or fell ill while in the lock-up during the year.

Cocaine cases seized during the year.

50. There have been no large seizures of cocaine by the Excise staff during the year under report in Bombay, the largest quantity seized being 489 grains only. So far as the mofussil is concerned, Ahmedabad and Bhiwandi in the Thána District are the only places at which the existence of an illicit traffic in the drug on a small scale is suspected. As in Bombay so in the mofussil the war has cut off the sources of supply of this drug which used to be chiefly obtained from Germany and Austria and the result is an appreciable decrease in the illicit trade.

CHAPTER VII.—OPIUM.

Supply of opium for home consumption.

51. As in the previous year, opium was obtained from the Government Factory at Gházipur in the United Provinces for consumption in the British districts and Native States of the Bombay Presidency and the system of supplying licensed vendors from the Government depôts was continued.

Government stock and purchases.

52. The stock of Bengal opium at the Government depôts at the beginning of the year under report amounted to 39,662 seers. 1,261 chests containing 75,660 seers were bought on behalf of Government from the Gházipur Opium Factory at a cost of Rs. 6,43,110. Outgoing licensees surrendered 1,044 seers on the expiration of their licenses. The total stock of the year under report, including the opening balance and the excess of 328 seers found in stock, was therefore 116,694 seers.

The issues from the Government depôts in the Presidency proper during the year under report were 82,046 seers against 83,086 seers in the previous year. Of this quantity, 48,087 seers were supplied to British licensed retailers and 33,949 seers to Native States, against 44,405 seers and 35,065 seers respectively in 1914-15. In addition to the above, 10 seers were issued to the Military Department against 3,616 seers during the previous year.

Deducting the issues, the loss of 96 seers by dryage and the quantity of 240 seers sent to the Lárkhána depôt in Sind from the total stock of the year, the balance in hand at the Government depôts in the Presidency proper stood at the end of the year at 34,312 seers.

The realizations on opium issued from the depôts amounted to Rs. 20,56,672, of which Rs. 1,69,637 were adjusted by credit to "sale proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States to which the opium had been supplied. Deducting from the realizations the prime cost (Rs. 6,97,390)* of the opium, paid to the Government

* Inclusive of Rs. 54,280 which is the cost of opium imported during the previous year.

of the United Provinces, the balance of Rs. 13,59,282 represents the gain on sales during the year under report. The difference between this figure and that shown in column 23 of the Imperial Form No. 1 is due to the fact that certain adjustments which were made by the Accountant General during the year under review were not taken into account in the above calculations. Deducting from the latter figure, *viz.*, Rs. 13,63,296, the marginally noted expenditure, the net profit to Government was Rs. 13,48,767 (inclusive of duty) against Rs. 13,24,077 (inclusive of duty). There was thus an increase of Rs. 24,690 or 1·9 per cent. in the net profit due to larger issues of opium from Government depôts.

	Rs.
(1) Conveyance and packing charges at opium depôts in the British districts ...	12,286
(2) Cost of maintenance of the Government depôts at Sádra and Pálanpur ...	2,243
Total ...	14,529

53. Excluding stocks taken over at the beginning of the year by the incoming from the outgoing licensees, which do not pass through the Government accounts, the total quantity of opium placed on sale at shops in British districts during the year was 48,087 seers as shown in Appendix J.

Retail transactions. British districts. Quantities placed on sale.

54. Appendix K furnishes, in respect of opium, statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in British districts aggregated 48,074 seers as compared with 43,587 seers in the previous year, an increase of 4,487 seers or 10·3 per cent. The Town and Island of Bombay alone is responsible for nearly half this increase, namely, 2,184 seers or 35·7 per cent. due partly to the sojourn in the City of Indian troops on their way to the front and partly to the large influx of Chinese workmen and sailors. The return of opium consumers who had fled to their native country during the previous year on account of the war also contributed to the increase. In the four Gujerát districts of Ahmedabad, Kaira, Broach and Surat, the sales showed a decrease of 183, 42, 115 and 52 seers respectively due to depression in trade and agriculture and its consequent effects on consumption. This decrease however was nearly counterbalanced by an increase of 263 seers in the Panch Maháls, where smuggling was checked by the exercise of more effective supervision. The rise in consumption in Sholápur and Ahmednagar where the sales increased respectively by 835 and 1,335 seers or 19·5 and 33·4 per cent. is due partly to an exceptionally prosperous season and partly to the increase of price in the neighbouring Hyderabad State territory. In Poona there was an increase of 365 seers or 7·5 per cent. which is attributed, in part, by the local officers to the greater demand for woman labour and consequent larger use of opium as a soporific for babies to keep them quiet while their mothers are away at work. East Khándesh was economically less prosperous during the year and the sales therefore decreased by 100 seers or 2·7 per cent. Thána, Kolába, Ratnágiri, Dhárwár and West Khándesh showed slight decreases, while other districts showed increases varying from ·4 to 4·6 per cent.

Quantities sold in British districts.

55. The revenue from license fees for the retail vend of opium amounted to Rs. 2,46,683 against Rs. 2,29,043 in the previous year (column 22 of Imperial Form No. 1), an increase of Rs. 17,640 or 7·7 per cent. The actual fees for which shops were sold in all districts during the year amounted to Rs. 2,35,318 as compared with Rs. 2,27,049, an increase of Rs. 8,269 or 3·6 per cent. Most of the districts showed either a marked increase or a marked decrease in license fees ascribable in a great measure to the adoption of a system of so assessing fees as to secure to the licensees a suitable margin of profit. Notable instances of increase are Kaira (Rs. 1,284 or 9·8 per cent.), Bombay (Rs. 4,923 or 14 per cent.), Sátára (Rs. 2,600 or 38·6 per cent.), Ahmednagar (Rs. 3,135 or 21·4 per cent.), Násik (Rs. 2,549 or 27·5 per cent.) and East Khándesh (Rs. 936 or 5·2 per cent.). On the other hand Broach, Surat and West Khándesh show marked decreases of Rs. 3,763 or 31·4 per cent., Rs. 2,330 or 31·2 per cent. and Rs. 2,225 or 24·3 per cent. respectively. Except Panch Maháls, Dhárwár and Sholápur which showed decreases of Rs. 83, 212 and 424 respectively other districts yielded increased fees ranging from Rs. 10 to Rs. 500.

License fees.

56. The total number of opium shops during the year under report was 763 (Imperial Form No. 3, column 25) against 760 in the previous year. The increase is slight and does not require explanation. The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes rose from 813 to 882, the most noticeable increase being in Bombay. Licenses of this class are not renewed every year, but remain in force until recalled or cancelled for breach of conditions or by reason of the death of the licensee. The increase represents the number of fresh licenses granted during the year.

Number of retail opium shops and licenses to medical practitioners.

57. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States during 1915-16 was 33,949 seers against 35,065 seers in the previous year.

Native States—quantities supplied.

58. Appendix L shows in detail the accounts of the opium transactions of the Native States in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Darbars concerned as reproduced in column 7 of the Appendix. The total licit sales in the several Native States amounted in the year under report to 32,425 seers against 38,669 seers in the previous year, a decrease of 6,244 seers. This decrease which is common to all the States varies from 1 per cent. to 11·2 per cent. and is ascribed to scanty rainfall during the year and consequent decline in consumption. The decrease under "Other States" may be attributed to trade depression caused by the war and consequent scarcity of money.

Opium transactions of principal Native States in Gujerát and of other petty States in the Presidency.

59. During the year under report the area under poppy cultivation in the Baroda State was about the same as in the previous year, *viz.*, 546 against 537 acres. The total stock of opium in the State during the year was 174,749 seers. Of this quantity 4,015 seers were manufactured during the year, and the remaining 170,734 seers represent the stock in hand at the beginning of the year. The total licit issues to licensed dealers was 13,147 seers, as shown in the margin, against 14,156 seers in 1914-15. The Navsári, Baroda, Amreli and Kadi divisions show decreases of 63,414,327 and 205 seers respectively owing to a bad agricultural season and to a certain extent to the satisfactory circumstance that the opium habit is not so generally cultivated among the rising generation of Rajputs and Girassias. The rate of licit consumption per head of population was ·5 tola in Navsári, 1·3 in Baroda, 1·02 in Amreli and ·4 in Kadi, against ·5, 1·4, 1·2 and ·4 tola respectively in the previous year. The stocks held in the Baroda State at the end of the year were 80,666 seers.

Baroda.

	1915-16.	1914-15.
	Seers.	Seers.
Navsári ...	1,169	1,232
Baroda ...	7,630	8,044
Amreli ...	1,506	1,833
Kadi ...	2,842	3,047
Total ...	13,147	14,156

60. The gross receipts of the year under report on account of Excise Opium (omitting the amount of Rs. 6,97,390 realized on account of the prime cost of the drug as issued from Gházipur, which is credited to the Government of the United Provinces) were Rs. 16,12,248 (Imperial Form No. 1, columns 21 to 23, 29 and 31). Adding to this Rs. 3,000 granted by the Government of India in consideration of confiscated opium sent to the Gházipur Opium Factory, the aggregate gross revenue amounted to Rs. 16,15,248 against Rs. 15,75,646. The increase of Rs. 39,602 or 2·5 per cent. is due to the increased consumption of opium as explained in paragraph 54 above. The figures of gross receipts include the amount of Rs. 45,056 subsequently refunded to the several Native States on account of the difference between the rate at which opium was issued to them and the cost price *plus* freight actually paid by Government. The amount similarly refunded during the year 1914-15 was Rs. 54,805. The decrease of Rs. 9,749 is explained by the fact that the quantity of opium imported during the year from British depôts was smaller than that imported during the previous year.

Excise Opium Revenue. Total realizations.

CHAPTER VIII.—FINANCIAL RESULTS.

61. The total realizations of the year under report, as shown in column 33 of Imperial Form No. 1, are contrasted in the following table with those of the previous four years :—

	Realizations in				
	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	1,39,73,967	1,45,65,065	1,50,96,574	1,49,68,913	1,50,28,812
2. Toddy	19,87,427	19,96,155	20,63,229	20,86,917	21,57,901
3. Imported foreign liquors and country liquors excised at tariff rates	2,58,754	2,58,265	2,61,972	2,90,794	4,26,385
4. Intoxicating drugs	7,20,711	7,45,998	9,24,487	8,60,475	10,58,421
5. Opium	9,70,617	12,15,040	15,55,066	15,67,031	16,09,979
6. Miscellaneous	93,306	84,441	27,167	44,740	47,982
Total ...	1,80,04,782	1,88,64,964	1,99,28,495	1,98,18,870	2,03,29,480

N. B.—The figures shown against item 1 are exclusive of the still-head duty on spirit issued from the Uran distilleries for transport to Sind. This transport is now effected in bond.

As will be seen from the above table, the total excise receipts of the Presidency proper amounted during the year to Rs. 2,03,29,480, an increase of Rs. 5,10,610 or about 2·6 per cent., as compared with the receipts of the previous year and of Rs. 13,96,733 or 7·4 per cent. over the average realizations of the preceding three years (1911-12 to 1913-14). The increase is common to every head and is due to causes which have been explained in Chapters III, IV, V, VI and VII respectively. Under country spirit it amounted to Rs. 59,899 or ·4 per cent., under toddy to Rs. 70,984 or 3 per cent., under imported foreign liquors to Rs. 1,35,591 or 47 per cent., under intoxicating drugs to Rs. 1,97,946 or 23 per cent., and under opium to Rs. 42,948 or 2·7 per cent., as compared with the receipts of the previous year. Though there was an increase in the revenue from country spirit there was actually a decrease in consumption.

62. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue for the year in the several districts of the Presidency proper, and Appendix N explains the difference between the collections of excise revenue as shown in the Accountant General's books and those given in Appendix M. As observed in the report for 1914-15, absolute accuracy in the figures of demands and balances for the financial year given in this report is not possible because in all districts, except Ratnágiri and Kánara (below-ghat), instalments of the tree-tax on toddy are paid according to the revenue year. The figures of collections are however correct.

Expenditure.

63. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise" and in general the same establishments perform preventive duties for both branches. The details of the expenditure debited to "Excise" in each district, according to the statements furnished to me monthly by the Accountant General, are given in Imperial Form No. 2 appended. The total expenditure, exclusive of refunds and drawbacks (Rs. 85,270) for the year, was Rs. 9,78,157 against Rs. 9,66,263 in the previous year, an increase of 1·2 per cent., which occurred under the heads "Establishment" and "Travelling Allowance".

The expenditure shown is exclusive of compensation to (1) the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750) and (2) Native States whose A'bkári and Hemp Drugs rights have been leased or acquired (Rs. 8,69,956). The gross total expenditure, including refunds and drawbacks and the above-mentioned two items of compensation, amounted to Rs. 20,77,133. Subtracting this amount from the gross revenue (Rs. 2,03,29,480), the net excise revenue of the year amounts to Rs. 1,82,52,347 as against Rs. 1,82,95,820 in the previous year, a decrease of ·2 per cent. The Chief of Pálanpur and the Tálukdárs in the Mahi Kántha and Rewa Kántha Agencies received as before Rs. 45,865 on account of compensation for loss of transit duties on opium. The proportion of expenditure (excluding refunds, drawbacks and compensations) to net revenue was over 5 per cent.

64. Coercive processes for the recovery of arrears of excise revenue were found necessary during the year under report in the districts of Surat, Kánara, Dhárwár, Belgaum, Bijápur, Poona, Ahmednagar, West Khándesh and East Khándesh. Beyond the issue of notices however no further steps had to be taken in the districts mentioned above except in the districts of Bijápur and East Khándesh. In Surat notices were issued in 16 cases. In Kánara as many as 94 notices had to be issued, but in all cases the arrears were paid on the issue of the notices. In Dhárwár there were 14 cases—12 for the recovery of toddy revenue and 2 for the recovery of dues on account of hemp drugs. In all cases the arrears were recovered. In Bijápur there was one case in which the immoveable property of the licensee had to be attached. In Poona notices had to be issued in two cases in one of which the dues were paid at once but in the other the licensee absconded. In East Khándesh notices of demand were issued in 9 cases. In two of them the licensee paid his dues in full after his moveable property had been sold, while in the other the licensees' standing crop had to be sold before the arrears could be recovered. The above facts will show that coercive processes (beyond the service in a few cases of notice of demand) for the realizations of a revenue amounting to more than two crores of rupees had to be resorted to to a comparatively small extent.

Coercive processes for recovery of excise revenue.

65. The average revenue derived from a proof gallon of country spirits in the districts under the separate shop system including Bombay City was Rs. 6-6-11, *i. e.*, Re. 0-3-4 more than that derived in 1914-15, as shown below:—

	1913-14.	1914-15.	1915-16.
1. Issues in proof gallons	2,271,163	2,172,878	2,156 850
	Rs.	Rs.	Rs.
2. (*a*) Still-head duty	1,21,90,117	1,17,54,682	1,20,15,002
(*b*) Vend fees	15,24,968	17,62,453	18,59,143
Total ...	1,37,15,085	1,35,17,135	1,38,74,145
	Rs. a. p.	Rs. a. p.	Rs. a. p.
3. (*a*) Rate of still-head duty per proof gallon.	5 5 11	5 6 7	5 9 2
(*b*) Rate of vend fee per proof gallon.	0 10 9	0 13 0	0 13 9
Total ...	6 0 8	6 3 7	6 6 11

CHAPTER IX.—OFFENCES AGAINST A'BKA'RI AND OPIUM LAWS.

66. Appendix O shows the number of offences against the A'bkári Law detected in each district during the year under report by Government establishments and by the staff employed for this purpose by the farmers of country spirit under the heads (1) Offences relating to liquor and (2) Offences relating to intoxicating drugs. The total number of cases detected was 1,950 as against 2,139 in the previous year, and the percentage of convictions to cases tried was 94·3 as compared with 94·4. Of the cases detected 1,725 related to liquor and 225 to intoxicating drugs against 1,749 and 390 cases respectively in the previous year. The above figures include those for the Town and Island of Bombay where, as already stated, there was a very marked falling off in the number of cocaine cases detected. Deducting the Bombay figures for both years, those for the rest of the Presidency show on the whole a decrease of 83 or about 4·6 per cent. as compared with the corresponding figure of 1914-15. Six out of the twenty district areas dealt with in this report showed an increase in the year under

Offences against A'bkári Law. Total number of cases detected.

report, while no case was detected by the farmers' staff as against 4 in the previous year.

Fluctuations in the number of liquor cases.

67. Cases of illicit distillation and possession of implements for unlicensed manufacture of liquor decreased by 20, those of illicit importation and possession increased by 18, while other offences pertaining to liquor decreased by 22. The districts showing marked decreases in the first class of cases are Kaira (89) and Thána (36). The decrease in Kaira is due not to any perceptible decrease in illicit distillation but to the fact that the whole population combine to screen the offenders and detection work is rendered most difficult. The Collector and the Excise establishment have done their best and it is clear that the limit of possession of mhowra must be curtailed. To this end a bill is now before the Legislative Council. In Thána the decrease is reported to be due to less activity on the part of the Excise staff working in the inland tálukas where illicit distillation prevails. The districts in which offences of this class have increased are East Khándesh (47), Násik (37), Ahmedabad (24) and the Panch Maháls (16). In East Khándesh the increase is attributed to greater vigilance on the part of the Excise staff. During the year under report a blow was dealt at the organized gangs of Vanjara illicit distillers who had been for many years carrying on this form of crime in the Páchora and Chálisgaon Tálukas and the Párola and Bhádgaon Pethas. In Násik the major portion of the cases of illicit distillation was detected in the Peint Táluka, the Excise staff of which deserve credit. Similarly the increase noticeable in Ahmedabad is due to the activity of the Excise staff in Prántij, North and South Daskroi Tálukas and the Modása Mahál. In all these areas mhowra trees are common. The districts showing striking increases in detected cases of illicit importation and possession are Thána (33) and the Panch Maháls (26), while Ratnágiri, Bijápur, Ahmedabad and Broach show a decrease of 40, 25, 16 and 14 respectively. In Ratnágiri the decrease is reported to be due to the kaju fruit having risen to about three times its normal price owing to an unfavourable season. There was consequently much less illicit manufacture and importation of kaju spirit. The most noticeable decreases in miscellaneous cases occurred in Surat (19) and West Khándesh (18).

Fluctuations in the number of intoxicating drugs cases.

There was a general falling off in the number of cases relating to intoxicating drugs. Offences of illicit cultivation of hemp and manufacture of intoxicating drugs decreased by 14, those of illicit importation increased by 5 and those of illicit transport, possession and sale decreased by 153 chiefly as a consequence of the diminution in cocaine cases in Bombay for the reasons already explained.

Fluctuations in the number of cases of drunkenness.

68. Appendix Q shows (1) cases of drunkenness on licensed premises and elsewhere in which convictions were obtained, (2) cases in which licensees were convicted for permitting drunkenness on their premises and (3) cases in which licensees were dealt with departmentally for permitting drunkenness in contravention of their license. The total number of cases detected was 5,691 as against 6,386 in the previous year. Of this total 5,687 cases are classed under head (1), two being cases of drunkenness on licensed premises and 5,685 of drunkenness elsewhere. There were three cases under head (2) against one in the previous year and one under head (3) against six in the previous year. In Bombay the number of cases of drunkenness elsewhere than on licensed premises decreased by 416 or 9 per cent. As stated in the last year's report, a strict inspection of country liquor shops has led to persons showing signs of intoxication being told by the shop-keepers to move out. The decrease in the number of these cases is due to the smaller number of troops and camp-followers having passed through Bombay during the year under report.

Offences against the Opium Act.

69. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will he seen that 255 such cases were brought to trial in British districts and 42 in Native States against 250 and 70 respectively in the previous year. Of this total, 187 and 70 were on account of "Illegal possession" and "Illegal import" respectively. About 93 per cent. of the persons brought to trial were

convicted. Of 186 seers of opium seized 133 seers were taken in British districts and 53 seers in Native States. Of the fines adjudged Rs. 3,783 were recovered in British territory and Rs. 422 in Native States.

The Excise Intelligence Bureau.

70. The Excise Intelligence Bureau continued during the year under report the publication of important and interesting information relating to Excise crime in the weekly Excise Supplement to the Police Gazette. It also continued the work described in detail in paragraph 66 of the Administration Report for 1913-14. The Excise Museum which received a few additions was visited by several officers of the Excise Department during the year. The Finger Print Branch attached to the Bureau and referred to in paragraph 69 of the Administration Report for 1914-15 recorded the finger prints of about 600 Excise offenders. Excise officers at the headquarter stations of all the districts in the Presidency proper have been trained in the taking of finger prints and, with a little more experience of the system, the Department will have no difficulty in dealing with the finger prints of offenders.

CHAPTER X.—GENERAL REMARKS.

Excise revenue—consumption of country spirit.

71. It is satisfactory to note that, while there has been an increase of Rs. 5,10,610 in the total excise revenue, there has been a decrease of 154,093 proof gallons in the consumption of country spirit during the year under report as compared with the previous year.

Intoxicating Drugs.

I am glad also to be able to point to a substantial drop in the consumption of ganja from 49,593 seers in 1914-15 to 43,757 seers in 1915-16, consequent on the raising of the duty from Rs. 7-8-0 to Rs. 10 per seer.

Further introduction of the contract supply and separate shop system.

Further progress has been made in the introduction of the contract supply and separate shop system by its application during the year under report to the Mahi Kántha leased area and the Sankheda Mewás under the Rewa Kántha Agency, as well as to the below-ghat tálukas of Kánara District and the Dahánu Táluka and the Umbergaon Mahál of Thána District. The system is now in force almost throughout the Presidency and, in the few remaining areas in which for special reasons it has not yet been adopted, it will be applied as soon as local circumstances permit.

Decrease of supply of toddy spirit.

In pursuance of the policy of Government the area in which toddy spirit is consumed has been still further reduced by the exclusive sale of mhowra spirit in Kumta and Honáwar Tálukas of Kánara during the year under report.

Encouragement of sale of weak liquor.

Special efforts have been made in the past year under proposals made by my predecessor, Mr. Quin, and approved by Government to encourage the sale of weak instead of strong liquor, both by restricting more shops to the exclusive sale of 60° U.P. liquor and by allowing to the shop-keeper a larger margin of profit in the case of spirit of the latter strength as compared with that of 25° or 30° U.P. In four Deccan districts 30° U.P. liquor has been substituted for 25° U.P., while in Bombay City, 25° U.P. liquor has taken the place of 20° U.P.

Forthcoming Amalgamation of Salt and Excise Departments.

During the year under report I submitted a scheme to Government for the amalgamation of the Salt and Excise Departments. This will involve a reduction of the appointment of Collector of Salt Revenue and of four charges of Assistant Collector and the creation of three Divisions in the Presidency proper for Excise purposes, each in charge of a Deputy Commissioner.

Baroda border selling rates.

Last district season also saw the settlement of a question which has long been pending, namely, the assimilation of the selling rates for country liquor on the borders of Baroda on the one side and of several British districts and Native States on the other (*vide* Government Resolution, Revenue Department, No. 3359, dated the 25th March 1916). After discussing the question with the Collectors and Political Agents of

the British districts and the Native States concerned, I went to Baroda last February and at a meeting kindly arranged for me by Colonel Impey, the Resident, discussed the matter personally in detail with Mr. Nimbalkar, the Baroda Excise Commissioner. With his cordial co-operation, which I have already acknowledged, and that of the Collectors and the other States concerned, I was enabled to arrive at a settlement which is, I believe, satisfactory to all parties and which has taken effect from the current year. In a few cases, in which existing contracts or peculiar local conditions have rendered assimilation during the current year impossible, agreement will, I think, now be arrived at without difficulty on the accepted principle of equal fixed selling rates for border shops. The settlement will relieve all parties concerned of some long standing disputes and of irritating petty correspondences about individual shops and will tend to harmony and mutual benefit in Excise administration on both sides of the border.

Personnel of the Excise Department.

I regret that I cannot speak as highly as I should wish of the work of the officers of the department. The Assistant Collectors have generally done good work but, again speaking generally, the work of Inspectors and Sub-Inspectors leaves much to be desired. While some have shown themselves both able and hard-working, there is far too large a proportion of whom the Assistant Collectors have to report year after year that they are thoroughly slack and inefficient. No less than six officers have had to be dismissed during the year. I attribute this state of affairs partly to a lack of adequate supervision of their work, which I believe, will be made good by the appointment of Deputy Commissioners. I also think that the personnel of the department might be improved and higher educational attainments required of candidates for employment. It was inevitable that, in the early days of the re-organization, when a large number of officers were required all at once, a certain number of men with indifferent qualifications should obtain appointments, but to fill the few posts which now annually fall vacant a higher standard can, I think, well be insisted on.

Excise work of Collectors.

Among the Collectors, while there are many who have devoted attention to Excise matters, I may perhaps without invidious distinction mention specially the work of Mr. Simcox, Mr. Ghosal and Mr. W. F. Hudson. Mr. Simcox has throughout the time he held charge of the Bombay Collectorate interested himself in Excise administration, an important branch of the Collector of Bombay's work. Mr. Ghosal has had a difficult problem to deal with in Kaira in the prevalence of illicit distillation and has done it well. Mr. Hudson has an unusually heavy Excise charge in Surat and has given a great deal of time and trouble to Excise matters. Of the Assistant Collectors I would single out Mr. S. D. Smith for special commendation. He has held the important Bombay City Excise charge since 1908 and his management of it has throughout been most satisfactory.

I have the honour to be,

Sir,

Your most obedient servant,

S. R. ARTHUR,

Commissioner of Customs,

Salt, Opium and A'bkári.

APPENDIX A.

Country liquor supply prices.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof). Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Maháls.	Ahmedabad bonded warehouse.	0 15 11
Kaira ...			Anand bonded warehouse.	
Panch Maháls ...			Godhra distillery ...	
Balasinor State in Rewa Kántha Agency.			Balasinor bonded warehouse.	
Broach ...			Broach bonded warehouse.	
Surat ...	Messrs. Carew and Company.	Government Central distillery at Surat.	Surat distillery ...	
			Bulsár bonded warehouse.	
			Bárdoli bonded warehouse.	
Dángs ...	Do. ...	Do. ...	Ahwa bonded warehouse.	0 14 0
Nandurbar Táluka (including the Nawápur Petha) and the Taloda and Shahada tálukas of the West Khándesh district.			Nandurbár bonded warehouse.	
Thána.				
Sálsette Táluka ...	Do. ...	Do. ...	Thána bonded warehouse.	1 1 0
Bassein do. ...			Bassein bonded warehouse.	
Máhim do. ...			Máhim bonded warehouse.	
Dáhánu do. ...				
Umbergaon Petha ...				
Kolába.				
The whole of the district except Karjat and Panvel talukas.	Messrs. Hormusji Maneckji Bhiwandiwalla and Co.	Uran Distilleries ...	Mahád bonded warehouse.	
			Alibág do. ...	
			Roha do. ...	
			Pen do. ...	
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa near Poona.	Mundhwa distillery.	0 15 4
Ahmednagar ...			Ahmednagar bonded warehouse.	
Sátára ...			Sátára bonded warehouse.	
Sholápur ...			Sholápur bonded warehouse.	
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse.	0 15 0
West Khándesh excluding the Nandurbár táluka (with Nawápur petha) and the Taloda and Shaháda tálukas.			Málegaon bonded warehouse.	
East Khándesh ...			Dhulia distillery ...	
Kánara (above-ghát)...			Jalgaon bonded warehouse.	
			Sirsi bonded warehouse.	
Belgaum ...	Khánápur Distillery Company.	(a)Government Central stillery at Khanápur in the Belgaum District.	Belgaum bonded warehouse.	1 0 0
Dhárwár ...			Dhárwár bonded warehouse.	
			Gadag bonded warehouse.	
			Háveri bonded warehouse.	
Bijápur ...			Bijápur bonded warehouse.	
Kánara (below-ghát)...	Do. ...	Do. ...	Kumta bonded warehouse.	1 2 0
Sankheda Mewas State in Rewa Kántha Agency.	Mr. Jamshedjée Nassarwanji Ginwalla.	Wadia distillery ...	Wadia distillery ...	0 15 0
Mahi Kántha Leased area.	Messrs. Jamshedjee Nassarwanji Ginwalla and Hormusjee Jamshedjee Ginwalla.	Dabhoda distillery ...	Timba bonded warehouse.	0 15 11
			Málpur bonded warehouse.	
			Vadagám bonded warehouse.	

(a) The distillery not being ready, liquor was supplied during the year from the Madras and Bengal Presidencies.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

	District.	Localities for which Advisory Committees are constituted.	Number of country liquor shops closed during 1915-16.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
1	Ahmedabad ...	Ahmedabad Municipality ...	...	...	...	...	...
2	Kaira ...	.....	...	...	...	...	...
3	Panch Mahâls ...	Godhra Municipality ...	...	...	1	...	1
4	Broach ...	1. Broach Municipality ... 2. Ankleshwar Táluka ... 3. Hansot do. ...	...	1	1	...	2
5	Surat ...	1. Surat Municipality ... 2. Chorási Táluka ... Ránder Municipality ... 3. Olpád Táluka ... 4. Bárdoli Táluka including Válod. 5. Jalálpur Táluka ... 6. Chikhli do. ... 7. Bulsár do. ... 8. Párdi do. ... 9. Mándvi do. ...	...	5	1	...	6
6	Thána ...	1. Bandra Municipality ... 2. Thána do. ... 3. Sálsette Táluka ... 4. Bassein do. ... 5. Máhim do. ... 6. Dáhánu Táluka and Umbergáon Petha. 7. Kalyán Táluka ... 8. Bhiwndi do. ... 9. Murbád do. ... 10. Shábpur do. ... 11. Váda do. (excluding Mokhada Petha).	...	...	...	...	...
7	Bombay ...	One Committee for each of the seven Municipal Wards.	...	2	...	...	2
8	Kolába ...	1. Alibág Táluka ... 2. Pen do. ... 3. Panwel do. ... 4. Karjat do. ... 5. Roha do. ...	...	...	...	...	...
9	Ratnágiri ...	Ratnágiri town ...	...	...	...	...	...
10	Kánara ...	.....	...	8	20	...	28
11	Dhárwár ...	1. Dhárwár Municipality ... 2. Hubli do. ... 3. Gadag do. ...	...	1	...	...	1
12	Belgaum ...	Belgaum City and Cantonment Municipality.	...	...	...	...	...

(*a*) One meeting was held for the
(*b*) No meetings were held but the com-

B.

Details as to meetings of Committees in 1915-16.					Hours for sale at shops during 1915-16.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given		Number of recommendations to which effect not given.	Opening.	Closing.	
		Wholly.	Partly.				
	4				5		6
					A. m.	P. m.	
...	...	...	...	...	9 0	8 30	
...	...	...	...	...	9 0	8 30	Nadiád, Anand, Borsad, Umreth and Kapadwanj towns.
						9 0	Rural areas.
						8 0	Godhra town.
(a) 1	...	...	...	...	9 0	9 0	Rural areas.
...	...	...	...	...	9 0	8 30	Broach City and Ankleshvar town.
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...			
1	2	2	...	...		8 0	Surat City.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	9 0	8 30	Bulsár and Rander towns.
2	2	1	...	1			
1	1	1	...	...			
1	2	2	...	...			
2	2	2	...	...			
1	1	1	...	...		9 0	Rural areas.
...	...	...	...	...		8 30	Thána, Kurla, Bándra, Kalyán and Bhiwndi towns.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	9 0		
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
						9 30	
(b) 3	3	3	...	...	9 30	2 0	On the second day of the Holi festival.
1	11	6	...	5			
...	...	...	...	...	9 0	9 0	
...	...	...	...	...			
...	...	...	...	...			
1	2	2	...	...			
						8 30	Ratnágiri, Málwan, Vengurla and Chiplun towns.
...	...	...	...	...	9 0	9 0	Rural areas.
						8 30	Kárwár and Kumta towns.
...	...	...	...	...	9 0	9 0	Rural areas.
...	...	...	...	...		8 0	Dhárwár, Hubli, Gadag and Ranebennur towns.
...	...	...	...	...	9 30		
...	...	...	...	...		8 30	Rural areas.
...	...	...	...	...			
						8 0	Belgaum, Athni and Nipáni towns.
1	2	2	...	...	9 30	8 30	Rural areas.

sake of general discussion.
mittees were consulted by circulars.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country liquor shops closed during 1915-16.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
13	Bijápur ...	Bijápur Municipality ...	...	1	...	...	1
14	Sholápur ...	Sholápur do. ...	...	...	...	...	...
15	Sátára ...	Sátára do. ...	...	1	...	...	1
16	Poona ...	1. Poona City Municipality... 2. Poona Cantonment and Suburban Municipality...	...	...	...	...	...
17	Ahmednagar ...	Ahmednagar City and Cantonment and Bhingar Municipality.	...	...	...	...	...
18	Násik ...	1. Násik Municipality ... 2. Málegaon do. ...	...	1	...	...	1
19	West Khándesh	1. Dhulia Municipality ... 2. Nandurbár Táluka ... 3. Sakri do. ... 4. Táloda do. ... 5. Sháháda do. ... 6. Shirpur do. ... 7. Navápur Petha ...	2	...	...	...	2
20	East Khándesh ...	.....	...	2	...	...	2
		Total ...	2	22	*23	...	47

* One shop in Násik which was shown as closed for want of bid during 1914-15 was closed permanently during that year.

B—*continued.*

Details as to meetings of Committees in 1915-16.					Hours for sale at shops during 1915-16.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. m.	P. m.	
1	1	...	1	...	9 30	8 0	Bijápur, Bágalkot, Guledgudd and Ilkal towns.
						8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Sholápur City, Bársi and Pandharpur towns.
						8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Sátára, Wái, Karad, Miraj and Sangli towns.
						8 30	Rural areas.
1	4	2	...	2	9 30	8 0	Poona City, Cantonment and Kirkee.
1	4	1	...	3		8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Ahmednagar City, Cantonment and Sangamner town.
						8 30	Rural areas.
...	...	...	...	...	9 30	8 30	Násik City, Málegaon and Yeola towns and Málegaon Camp.
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...	9 30	8 30	Dhulia and Nandurbár towns.
1	1	1	...	...			
...	...	...	...	...			
1	1	1	...	...			
1	1	1	...	...			
1	1	1	...	...		9 0	Rural areas.
...	...	...	...	...		8 30	Jalgaon, Nasirabad, Bhusával, Parola, Amalner, Chopda, Dharangaon and Erandol towns.
...	...	...	...	...	9 30		
						9 0	Rural areas.
...	...	...	...	...	.....	...	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX C.

Statement showing for each British district of the Bombay Presidency excluding Bombay City the consumption of country spirit in urban and rural areas during the year 1915-1916.

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (i. e. districts excluding columns 3 to 6).		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6	7	8	9
				Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad ...	3	251,239	68,412	13·1	576,570	11,586	1·0
2	Kaira ...	5	75,921	15,747	9·9	615,823	18,375	1·4
3	Panch Mahals ...	1	22,144	7,965	17·3	300,551	47,521	7·6
4	Broach ...	2	54,747	34,502	30·2	251,970	22,791	4·3
5	Surat ...	3	141,529	56,464	19·1	512,580	1,74,510	16·3
6	Thána ...	5	80,850	59,281	35·2	801,459	2,18,684	13·1
7	Kolába ...	1	3,467	4,614	63·9	590,699	1,09,600	8·9
8	Ratnágiri ...	4	66,928	16,279	11·7	1,136,710	57,914	2·4
9	Kánara ...	2	28,502	8,076	13·6	402,046	28,890	3·4
10	Dhárwár ...	4	133,089	49,305	17·8	892,916	47,702	2·6
11	Belgaum ...	3	67,251	24,391	17·4	876,569	33,062	1·8
12	Bijápur ...	4	70,391	15,026	10·2	792,582	18,635	1·1
13	Sholápur ...	3	107,992	32,093	14·3	660,338	8,288	0·6
14	Sátára ...	3	41,569	10,568	12·2	1,039,709	23,977	1·1
15	Poona ...	3	183,074	94,790	24·9	888,438	27,160	1·5
16	Ahmednagar ...	2	48,147	22,174	22·1	897,158	6,688	0·4
17	Násik ...	3	69,280	32,457	22·5	835,759	64,271	3·7
18	West Khándesh ...	2	42,639	17,206	19·4	538,084	1,11,244	9·9
19	East Khándesh ...	3	122,380	29,091	11·4	912,506	89,791	4·7
	Total ...	61	1,611,139	5,98,441	17·8	13,522,467	11,20,669	4·0

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX D.

Statement showing (1) the consumption of country spirit in proof gallons; (2) the rate of consumption per head of A'bkári management; (4) the actual realisations on account of still-head duty, license fees, etc.; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1915-16

1	2	3	4	5		6		7	8		
				(i) Consumption of country spirit in terms of proof.							
				1915-16.		Average of previous 5 years.					
Serial No.	District.	Area.	Population.	Total.	Rate per head of population.	Total.	Rate per head of population.	Minimum revenue guaranteed in monopoly districts, including Native States attached to them for A'bkári management.	Still-head duty.	Deficiency.	Total.
		Sq. m.		Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,816	827,809	79,998	4·6	78,053	4·5	.....	4,32,893 *56,477*	...	4,32,893 *56,477*
2	Kaira	1,595	691,744	34,122	2·4	23,710	1·7	.....	1,01,853 *2,227*	...	1,01,853 *2,227*
3	Panch Maháls	1,606	322,695	55,486	8·3	59,029	8·8	.....	1,37,489 *48,821*	...	1,37,489 *48,821*
4	Broach	1,467	306,717	57,293	9·0	65,224	10·2	.....	3,36,539	...	3,36,539
5	Surat	1,653	654,109	230,974	16·9	278,861	20·5	.....	9,96,826 *28,222*	...	9,96,826 *28,222*
6	Thána	3,573	882,309	277,965	15·1	322,253	17·5	.....	15,67,281 *59,374*	...	15,67,281 *59,374*
7	Bombay	22	979,445	468,277	22·9	468,506	22·9	.....	35,30,072	...	35,30,072
8	Kolába	2,131	594,166	114,214	9·2	127,210	10·3	.....	5,53,478 *16,056*	...	5,53,478 *16,056*
9	Ratnágiri	3,998	1,203,638	74,193	3·0	87,188	3·4	.....	2,48,756	...	2,48,756
10	Kánara ... Below-ghát	1,306	430,548	19,328	4·1	21,992	4·8	.....	57,773	...	57,773
	Kánara ... Above-ghát	2,639		17,638		21,269			1,22,160	...	1,22,160
11	Dhárwár	4,602	1,026,005	97,007	4·5	109,434	5·1	.....	6,77,000 *60,522*	...	6,77,000 *60,522*
12	Belgaum	4,649	943,820	57,453	2·9	67,787	3·4	.....	4,04,180 *85,092*	...	4,04,180 *85,092*
13	Bijápur	5,669	862,973	33,661	1·9	33,453	2·1	.....	1,92,599 *7,547*	...	1,92,599 *7,547*
14	Sholápur	4,541	768,330	40,381	2·5	40,516	2·5	.....	2,73,705 *16,083*	...	2,73,705 *16,083*
15	Sátára	4,825	1,081,278	34,545	1·5	39,588	1·7	.....	2,47,474 *71,190*	...	2,47,474 *71,190*
16	Poona	5,349	1,071,512	121,950	5·5	126,537	5·6	.....	9,08,975 *27,599*	...	9,08,975 *27,599*
17	Ahmednagar	6,586	945,305	28,842	1·5	30,228	1·5	.....	2,16,371	...	2,16,371
18	Násik	5,850	905,039	96,728	5·1	112,848	5·9	.....	5,33,165	...	5,33,165
19	West Khándesh	10,041	580,723	122,383 **5,567*	10·6	180,385	14·9	.....	4,87,632 *40,087*	...	4,87,632 *40,087*
20	East Khándesh		1,034,886	118,882	5·5	186,750	8·6	.....	5,12,424	...	5,12,424
	Total for Districts ...	75,918	16,113,051	2,187,387	6·5	2,485,821	7·4	.....	1,25,38,645 *5,19,297*	...	1,25,38,645 *5,19,297*

* In the Akrani tract of West Khándesh.

9			10		11		
Other receipts on account of country spirit (including out-stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling prices per gallon.		
					Mhowra or Molasses Spirit.		
License fees.	Other receipts.	Total.	1915-16.	Average of previous 5 years.	*25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
					6 0 (*a*)	3 0 (*a*)	
80,473	...	80,473	5,13,366	3,98,563	3 12 (*a-1*)	1 14 (*a-1*)	...
12,568		*12,568*	*69,045*	*21,171*	5 4 (*a-2*)	2 10 (*a-2*)	
					3 12 (*a-3*)	.....	(45° *U.P.*)
					3 0 (*a-4*)	1 8 (*a-4*)	2-12 (*a-3*)
19,882	...	19,882	1,21,735	73,806	3 12 (*b*)	.....	2-6 (*a-4*)
140		*140*	*2,367*	*5,524*			(40° *U.P.*)
					3 0 (*b-1*)	.....	3-0 (*b*)
							2-4 (*b-1*)
36,045	...	36,045	1,73,534	1,41,669	3 12 (*c*)	1 14 (*c*)	
30,173		*30,173*	*78,994*	*67,553*	3 0 (*c-1*)	1 8 (*c-1*)	...
38,209	...	38,209	3,74,748	3,60,169	6 0	3 0	...
					6 0 (*d*)	3 0 (*d*)	
1,61,032	...	1,61,032	11,57,858	12,19,284	4 8 (*d-1*)	2 4 (*d-1*)	...
1,870		*1,870*	*30,092*	*28,973*	3 0 (*d-2*)	1 8 (*d-2*)	
					6 12 (*e*)	3 6 (*e*)	
2,36,717	...	2,36,717	18,03,998	15,94,087	5 4 (*e-1*)	2 10 (*e-1*)	...
			59,374	*45,672*	6 0 (*e-2*)	3 0 (*e-2*)	
7,57,967	...	7,57,967	42,88,039	37,06,832	.....	.....	...
76,102	...	76,102	6,29,580	6,06,596	5 4	2 10	...
945		*945*	*17,001*	*16,867*			
5,000	...	5,000	2,53,756	2,37,637	4 8	2 4	...
6,143	..	6,143	63,916	36,071	3 12	.....	3 0
4,426	...	4,426	1,26,586	1,29,138	6 12	3 6	...
28,123	...	28,123	7,05,123	6,92,290	6 12	3 6	...
2,250		*2,250*	*62,772*	*55,189*			
17,133	...	17,133	4,21,313	4,53,060	6 12	3 6	...
1,888		*1,888*	*86,980*	*83,348*			
7,580	...	7,580	2,00,179	2,24,826	6 0	3 0	...
192		*192*	*7,739*	*5,483*			
25,234	...	25,234	2,98,939	2,76,790	6 12	3 6	...
919		*919*	*17,002*	*15,723*			
19,674	...	19,674	2,67,148	2,40,472	6 12	3 6	...
3,410		*3,410*	*74,600*	*59,220*			
89,448	...	89,448	9,98,423	9,35,532	6 12	3 6	...
2,255		*2,255*	*29,854*	*23,280*			
					6 12	3 6	...
17,273	...	17,273	2,33,644	1,86,658			
					6 12 (*f*)	3 6 (*f*)	
					3 12 (*f-1*)	1 14 (*f-1*)	...
50,760	...	50,760	5,83,925	5,60,106	5 4 (*f-2*)	2 10 (*f-2*)	
					6 0 (*f-3*)	3 0 (*f-3*)	
					6 0 (*g*)	3 0 (*g*)	
1,04,715	12,750	1,17,465	6,05,097	7,42,119	3 12 (*g-1*)	1 14 (*g-1*)	...
11,000		*11,000*	*51,087*	*70,788*	5 4 (*g-2*)	2 10 (*g-2*)	
					6 0 (*h*)	3 0 (*h*)	
1,08,574	...	1,08,574	6,20,998	9,72,391	5 4 (*h-1*)	2 10 (*h-1*)	...
18,90,510	12,750	19,03,260	1,44,41,905	1,37,88,096	.....	.....	...
67,610		*67,610*	*5,86,907*	*4,98,791*	.....	.....	...

H 72[illegible]3—10*

Maximum selling prices per gallon.			Incidence per			
			1915-16.			
Toddy Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	...	5 6 7	1 0 1	.....	6 6 8
.....	.....	...	2 15 9	0 9 4	.....	3 9 1
.....	.....	...	2 7 8	0 10 5	.....	3 2 1
.....	.....	...	5 14 0	0 10 8	.....	6 8 8
.....	.....	...	4 5 1	0 11 2	.....	5 0 3
.....	.....	...	5 10 2	0 13 7	.....	6 7 9
.....	.....	...	7 8 7	1 9 11	.....	9 2 6
.....	.....	...	4 13 6	0 10 8	.....	5 8 2
5 4	2 10	...	3 5 8	0 1 1	.....	3 6 9
4 8	.....	3 12	2 15 10	0 5 1	.....	3 4 11
.....	.....	...	6 14 10	0 4 0	.....	7 2 10
.....	.....	...	6 15 7	0 4 8	.....	7 4 3
.....	.....	...	7 0 6	0 4 9	.....	7 5 3
.....	.....	...	5 11 6	0 3 7	.....	5 15 1
.....	.....	...	6 12 5	0 10 0	.....	7 6 5
.....	.....	...	7 2 7	0 9 1	.....	7 11 8
.....	.....	...	7 7 3	0 11 9	.....	8 3 0
.....	.....	...	7 8 0	0 9 7	.....	8 1 7
.....	.....	...	5 8 2	0 8 5	.....	6 0 7
.....	.....	...	3 15 6	0 13 7	2 4 8	7 1 9
.....	.....	...	4 4 11	0 14 7	.....	5 3 6
.....	.....	...	5 11 8	0 13 10	0 1 7	6 10 8

(i) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries, depôts and bonded warehouses.

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mhowra and Toddy spirits; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13						14
proof gallon of						
Average of previous 5 years.						Remarks.
Still-head duty.	License fees.	Other receipts.	Total.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
4 10 2	0 7 9	0 0 1	5 2 0			(*a*) Ahmedabad City, Cantonment and 5 miles round.
						(*a-1*) Parántij Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
						(*a-2*) Rest of the district.
2 12 2	0 5 2	...	3 1 4			(*a-3*) Doesa Cantonment.
						(*a-4*) All the States and Tálukas under the Mahi Kántha Political Agency except Idár, Dánta and Pol and those mentioned under (*a-1*), (*b*) and (*b-1*).
1 13 3	0 9 3	0 0 1	2 6 7			(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency.
4 14 4	0 10 11	0 0 1	5 9 4			(*b-1*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khadal Táluka.
3 13 1	0 8 10	...	4 5 11			(*c*) Whole of the district and Bhadarwa and Dodka Mewás States.
						(*c-1*) Sankheda Mewás, Bálásinor State in the Rewa Kántha Agency and Pandu Mewás.
						(*d*) Surat City and 5 miles round and Chorási and Olpád Tálukas and western part of Bulsár Táluka and the towns of Párdi and Umarsadi.
4 10 7	0 4 6	...	4 15 1			(*d-1*) Jaláłpur Táluka and western part of Bárdoli, Mándvi and Chikhli Tálukas and Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern part of Bulsár, Mándvi, Bárdoli and Chikhli Tálukas.
6 10 2	1 5 0	...	7 15 2			(*d-2*) The Dángs.
4 8 4	0 4 1	...	4 12 5			(*e*) Sálsette Táluka and Bassein Town.
						(*e-1*) Rest of Bassein Táluka and Umbergaon Petha.
						(*e-2*) Rest of the district.
2 12 2	0 0 3	0 0 7	2 13 0			
1 10 4	...	0 0 4	1 10 8			
5 10 11	0 6 4	0 0 1	6 1 4			
5 14 4	0 6 11	0 0 3	6 5 6			
6 3 8	0 7 1	0 0 2	6 10 11			
5 8 5	0 5 10	0 0 1	5 14 4			
6 1 11	0 12 2	...	6 14 1			
5 9 6	0 7 8	...	6 1 2			
6 7 5	0 13 10	...	7 5 3			
						(*f*) Násik City.
5 10 7	0 8 8	0 0 1	6 3 4			(*f-1*) Peint Táluka.
						(*f-2*) Baglan and Kalvan Tálukas.
						(*f-3*) Rest of the district.
4 5 11	0 9 10	...	4 15 9			(*g*) Dhulia, Sindkheda and Shirpur Tálukas.
						(*g-1*) Navápur Petha.
3 6 0	0 11 7	0 0 9	4 2 4			(*g-2*) Rest of the district.
						(*h*) Bhusával Town.
						(*h-1*) Rest of the district.
4 5 11	0 13 10	...	5 3 9			[a] 30° *U. P.* in the case of the districts of Poona, Ahmednagar, Sátára and Sholápur.
4 10 3	0 7 7	0 0 1	5 8 9			

Note.—Figures in italics in columns 8, 9 and 10 are for the Native States attached to British Districts for A'bkári management.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum of Country Spirit Consumption, etc., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country spirit in terms of proof.				Actual realisations still-head duty (a).	License fees (b).	Total realisations.	
			1915-1916.		Average of previous 5 years.				1915-16.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment ...	216,777	65,017	14·4	48,922	10·8	3,62,557	80,220	4,42,777	2,63,826
2	Broach City	43,403	26,127	28·9	23,266	31·3	1,48,825	20,770	1,69,595	1,60,846
3	Surat City	114,868	41,959	17·5	53,983	22·6	2,40,640	35,250	2,75,890	2,99,636
	Thána District.									
4	Thána Town	15,591	14,825	45·6	17,150	52·8	94,325	3,107	97,432	91,658
5	Bándra do.	24,286	20,996	41·5	23,025	45·5	1,22,373	6,237	1,28,610	1,24,137
6	Coorla do.	15,081	7,402	23·8	8,383	26·7	48,460	2,075	50,535	49,435
7	Bassein do.	9,598	9,994	50·0	10,685	53·4	52,387	7,382	59,769	55,876
	Kolába District.									
8	Panvel Town	6,757	8,054	57·2	7,454	52·9	34,659	.....	34,659	32,090
9	Alibág do.	3,467	4,614	63·9	3,595	49·8	19,382	2,310	21,692	16,431
	Dhárwár District.									
10	Dhárwár City	30,289	10,621	16·8	10,983	17·4	74,350	5,810	80,160	68,845
11	Hubli Town	61,440	24,785	19·4	29,142	22·8	1,73,497	16,820	1,90,317	1,98,648
12	Belgaum City and Cantonment	42,623	20,156	22·7	28,966	32·6	1,41,094	14,461	1,55,555	1,98,831
13	Sholápur City, Cantonment and places ten miles round.	105,575	35,894	16·3	23,878	10·9	1,52,411	22,456	1,74,867	1,64,832
14	Sátára City and Cantonment	19,145	9,732	24·4	10,703	26·8	63,351	7,520	70,871	66,216
15	Poona City and Cantonment	158,856	101,290	30·6	95,536	28·9	6,92,641	71,035	7,63,676	7,31,974
16	Ahmednagar City and Cantonment ...	42,940	22,625	25·3	21,405	23·9	1,51,223	15,160	1,66,383	1,31,846
17	Násik City	33,463	11,274	16·2	12,286	17·6	75,776	9,265	85,041	71,661
	West Khándesh.									
18	Dhulia Town	30,800	12,344	19·2	13,004	20·3	63,681	12,890	76,571	69,142
	East Khándesh.									
19	Jalgaon Town	17,867	5,361	14·4	6,977	18·8	23,471	8,200	31,671	37,710
20	Bhusával do.	18,312	7,330	19·2	11,132	29·2	39,804	12,145	51,949	63,685
	Total for Towns ...	1,013,190	460,490	21·8	465,475	22·0	27,74,907	3,53,113	31,28,020	28,97,325

1	2	9		10			11			12
Serial No.	Towns.	Maximum selling prices of Mhowra or Molasses spirit per gallon.		Incidence per proof gallon of						Remarks.
				1915-16.			Average of previous 5 years.			
		25° U. P.	60° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment.	6 0 0	3 0 0	5 9 3	1 3 9	6 13 0	4 14 6	0 7 10	5 6 4	(a) Figures in this column represent duty on liquor actually consumed.
2	Broach City	6 0 0	3 0 0	5 11 2	0 12 9	6 7 11	4 14 9	0 12 7	5 11 4	
3	Surat City	6 0 0	3 0 0	5 11 9	0 13 5	6 9 2	4 13 8	0 11 4	5 9 0	(b) Figures in this column represent fees for which shops were sold.
	Thána District.									
4	Thána Town	6 12 0	3 6 0	6 5 10	0 3 4	6 9 2	5 0 8	0 7 10	5 8 6	
5	Bándra do.			5 13 3	0 4 9	6 2 0	5 2 10	0 3 8	5 6 6	
6	Coorla do.			6 7 6	0 4 5	6 11 11	5 4 8	0 3 7	5 14 4	
7	Bassein do.			5 3 10	0 11 10	6 15 8	4 14 9	0 4 11	5 3 8	
	Kolába District.									
8	Panvel Town	5 4 0	2 10 0	4 4 10	...	4 4 10	4 4 10	...	4 4 10	
9	Alibág do.			4 3 2	0 8 0	4 11 2	4 5 5	0 3 5	4 8 10	
	Dhárwár District.									
10	Dhárwár City	6 12 0	3 6 0	7 0 0	0 8 9	7 8 9	5 11 9	0 9 8	6 5 5	
11	Hubli Town			7 0 0	0 10 10	7 10 10	6 2 3	0 10 10	6 13 1	
12	Belgaum City and Cantonment	6 12 0	3 6 0	7 0 0	0 11 6	7 11 6	6 2 5	0 9 7	6 12 0	
13	Sholápur City, Cantonment and places ten miles round.	6 12 0 30° U. P.	3 6 0	4 3 11	0 10 0	4 13 11	6 0 10	0 12 0	6 12 10	
14	Sátára City and Cantonment ...	6 12 0 30° U. P.	3 6 0	6 8 2	0 12 4	7 4 6	5 9 5	0 9 8	6 3 1	
15	Poona City and Cantonment ...	6 12 0	3 6 0	6 13 5	0 11 3	7 8 8	6 4 4	1 1 8	7 6 0	
16	Ahmednagar City and Cantonment.	6 12 0 25° U. P.	3 6 0	6 10 11	0 10 8	7 5 7	5 9 4	0 10 2	6 3 6	
17	Násik City	6 12 0	3 6 0	6 11 6	0 13 2	7 8 8	5 4 11	0 7 10	5 12 9	
	West Khándesh.									
18	Dhulia Town	6 0 0	3 0 0	5 2 6	1 0 8	6 3 2	4 7 1	0 13 5	5 4 6	
	East Khándesh.									
19	Jalgaon Town	5 4 0	2 10 0	4 6 1	1 8 6	5 14 7	4 7 11	0 15 7	5 7 6	
20	Bhusával do.	6 0 0	3 0 0	5 6 11	1 10 6	7 1 5	4 14 11	1 0 1	5 15 0	
	Total for Towns ...	...	...	6 0 5	...	...	...	...	...	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX E.

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold (a) at booths and sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; British District of the Presidency

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy		1915-16.						
						Number of licenses issued for					Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	Rs. a. p. 0 9 0	...	1	5	...	6	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	25	...	...	...	25	...	25
3	Panch Mahâls	.....	0 4 0	.....	.....	6,633	5	...	...	6,633	...	10,084
4	Broach	5 8 0	2 8 0	0 8 0	0 8 0	30	67	6	...	103	...	1,475
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0	(b) 0 6 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	(b) ..... (c) 0 4 6 (d) 0 4 6 (e) 0 4 0 (f) 0 4 0 (g) 0 4 0 (h) 0 2 0 (i) 0 4 0	11,547	386	211	2	12,146	...	1,113
6	Thâna	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 3 0 0 2 0 0 3 0	0 4 0 0 3 0 0 4 0	78	963	175	...	1,216	661	9,204
	Bombay	12 0 0	6 0 0	0 9 0	.....	1	110	100	80	291	16,955	733
7	Kolâba	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	0 4 0	10	93	24	...	127	388	646
9	Ratnâgiri	8 0 0	3 0 0	0 4 6	0 4 6	...	871	78	...	949	17,469	...
10	Kánara — Below-ghât	8 0 0	3 0 0	0 6 0	0 6 0	...	217	45	...	262	4,722	...
	Kánara — Above-ghât			0 6 0	0 6 0	...	19	27	...	46	16	235
11	Dhárwár	6 0 0	3 0 0	0 6 0	0 6 0	...	21	109	...	130	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	0 6 0	...	16	79	...	95	...	...
13	Bijápur	6 0 0	3 0 0	0 6 0	0 6 0	...	61	97	...	158	...	...
14	Sholápur	6 0 0	3 0 0	0 6 0	0 6 0	...	10	11	...	21	...	...
15	Sátára	6 0 0	2 0 0	0 9 0	0 9 0	33	...	6	...	39	...	...
16	Poona	6 0 0	3 0 0	0 6 0	0 6 0	7	28	28	2	65	...	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	0 6 0	...	1	6	...	7	...	...
18	Násik	6 0 0	2 0 0	0 9 0	0 9 0	14	31	21	...	66	...	...
19	West Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	1	4	...	5	...	...
20	East Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	3	2	...	5	...	...
	Total	.....	.....	.....	.....	18,423	2,904	1,034	84	22,450	40,211	23,514

Note.—The number of licenses issued for Native States

E.

(b) at shops ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1915-16.

1914-15.												
Licensed to be tapped.		Quantity of toddy sold.	Number of licenses issued for					Number of trees licensed to be tapped.				Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.	
12	13	14	15	16	17	18	19	20	21	22	23	24	25
		Gallons.										Gallons.	
225	225	8,170	...	...	3	...	3	...	...	225	225	7,021	
...	25	.....	19	...	...	...	19	...	19	...	19	.....	(a) Kaira District and Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District.
...	10,084	.....	5,227	1	...	...	5,228	...	8,182	...	8,182	.....	
1,480	2,955	70,641	14	55	9	...	78	...	1,405	1,597	3,002	80,737	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages.
158,433	159,545	3,053,208	9,457	267	215	1	9,940	...	941	137,137	138,079	2,807,674	(g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka. (j) Dáng. (j-1 Chikhli Táluka for Kaliparaj. (k) Párdi and Bulsar-East for Kaliparaj. (k-1 Bulsar-West for Kaliparaj.
36,868	46,733	2,083,597	23	714	217	1	960	203	7,750	36,872	44,828	1,093,512	(l) Silsette and Bassein Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhár State.
3,513	21,201	1,524,588	3	110	99	80	292	15,625	715	3686	20,026	1,424,074	
799	1,833	83,180	6	72	21	...	99	451	603	438	1,542	82,186	(q) Panvel and bagáyat part of Alibág Táluka. (r) Rest of the district and Sudhágad Mahál.
...	17,469	1,231,924	...	630	81	...	711	15,001	...	10	15,011	1,128,168	
...	4,722	384,915	...	215	47	...	262	4,770	...	...	4,770	345,675	
1,908	2,159	57,186	...	51	29	...	80	12	180	1,758	1,950	51,010	
28,145	28,145	780,938	...	22	109	...	131	...	...	34,967	34,967	747,183	
23,528	23,528	577,887	...	15	85	...	100	...	...	17,834	17,834	561,792	
53,910	53,910	695,413	...	20	103	...	123	...	...	51,952	51,952	552,373	
8,028	8,028	323,330	...	15	11	...	26	...	...	12	12,701	325,987	
208	208	1,837	49	...	4	...	53	...	...	147	147	4,226	
8,369	8,369	417,015	4	29	30	2	65	1	...	8,571	8,572	443,509	
1,156	1,156	40,615	...	1	5	...	6	...	...	945	945	35,380	
1,468	1,468	25,437	13	13	12	...	38	...	...	919	919	14,407	
283	283	5,266	...	1	5	...	6	...	...	193	193	7,923	
274	274	4,506	...	2	2	...	4	...	...	180	180	3,497	
328,595	392,310	11,293,743	14,820	2,233	1,087	84	18,224	36,066	19,795	310,182	366,043	3 26,628	

was 72 compared with 3 in the previous year.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1915-16.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).			Denatured and perfumed spirits.
					Rectified spirit (undenatured).	Other sorts.	Total.	
1		2	3	4	5	6	7	8
	Imported by sea into Bombay—	Gallons (Liquid).	Gallons (Liquid).	Gallons (Liquid).	Gallons (Proof).	Gallons (Proof).	Gallons (Proof).	Gallons (Liquid).
	1915-16 ...	928,630	87,067	2,364	7,747	270,447	278,194	78,649
	1914-15 ...	1,221,867	93,142	2,227	7,609	301,503	309,115	98,632
	Sold by Licensees—							
1	Ahmedabad ...	1,473	448	7	1	5,524	5,525	993
2	Kaira ...	6	24	...	...	385	385	120
3	Panch Maháls ...	36	21	...	...	219	219	9
4	Broach ...	229	157	...	...	2,046	2,046	251
5	Surat ...	533	387	6	...	4,048	4,048	1,168
6	Thána ...	2,003	333	4	...	3,078	3,078	148
7	Bombay ...	315,016	52,272	3,000	3,031	143,769	146,800	176,251
8	Kolába ...	627	198	17	...	1,355	1,355	104
9	Ratnágiri ...	28	83	...	...	546	546	92
10	Kánara ...	153	168	...	...	621	621	62
11	Dhárwár ...	3,260	374	...	...	4,556	4,556	468
12	Belgaum ...	46,470	257	...	3	3,513	3,516	670
13	Bijápur ...	152	30	...	...	628	628	123
14	Sholápur ...	900	81	...	...	3,113	3,113	92
15	Sátára ...	2,634	343	14	3	2,449	2,452	223
16	Poona ...	130,784	2,157	171	11	16,191	16,202	3,249
17	Ahmednagar ...	16,710	1,253	...	...	5,041	5,041	901
18	Násik ...	19,349	318	4	...	2,821	2,821	116
19	West Khándesh ...	54	46	1	2	1,230	1,232	59
20	East Khándesh ...	4,989	246	6	...	2,774	2,774	134
	Total... 1915-16 ...	545,406	59,201	3,230	3,051	203,907	206,958	185,233
	Total... 1914-15 ...	450,731	75,075	3,333	8,500	357,354	365,854	134,485

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 and 7½ per cent. ad valorem *Rates of Duty during the year 1915-16 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.			Imp. Gals.		
United Kingdom ...	19	Ahmedabad	812	...	.....	...	...	
Java ...	73,137	...	...	...	.....	...	...	
Unknown Country *vid* Calcutta.	1,144	...	...	...	.....	...	...	
Total ...	74,300	...	812	...	.....	...	...	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX H.

APPENDI

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of d and (4) the incidence of duty, fees, etc., per seer of the drugs consum

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Re	
		Total. (a)	Per head.	Gánja.	Bháng.	Charas.	Duty. (b)	License fees. (c)
1	2	3		4				
		Seers.	Tolas.				Rs.	R.
1	Ahmedabad	3,730	0·4	Rs. 10-0-0.	Re. 1-8-0.	Rs. 20-0-0.	35,903	6,528
2	Kaira	1,083	0·1				8,852	4,131
3	Panch Mahals	439	0·1				2,698	883
4	Broach	863	0·2				7,270	2,117
5	Surat	1,819	0·2				12,920	7,186
6	Thána	891	0·08				7,992	2,598
7	Bombay	16,342	1·3				1,71,011	35,415
8	Kolába	795	0·1				7,227	4,600
9	Ratnágiri	690	0·05				6,823	3,825
10	Kánara	1,055	0·2				10,550	7,675
11	Dhárwár	3,453	0·3				34,516	35,625
12	Belgaum	1,986	0·2				19,860	11,137
13	Bijápur	1,350	0·1				13,483	11,290
14	Sholápur	3,078	0·3				30,482	23,700
15	Sátára	5,053	0·4				50,241	13,183
16	Poona	5,234	0·4				48,948	39,451
17	Ahmednagar	2,564	0·2				24,662	17,642
18	Násik	3,001	0·3				28,514	21,580
19	West Khándesh	647	0·09				5,815	7,575
20	East Khándesh	1,753	0·1				15,371	16,917
	Total ...	55,826	0·3	...	...	...	5,43,138	2,72,045

APPENDI

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodge

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of Villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of Villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year. Gánja.	Bháng.	Balance at the Warehouse on the 1st April 1915. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng.	Charas.	Total (columns 7 to 11). Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ahmednagar District.		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar	5	97 0	1	4 6	Ahmednagar ...	1,175 39	8 19	3,497 39	75 9	...	(b) 0 15	(c)11 17	...	4,674 13	95 5	...
Sátára District.																
Khánápur	1	166 9	...	...	Vita ...	1,075 6	...	1,256 7	...	...	(d) 2 14	...	...	2,333 27	...	...
					Bombay ...	...	...	233 5	24 9	7 38	475 0	128 3	123 13	708 5	152 12	131 1
					Surat ...	...	...	12 26	5 10	...	42 0	37 3	...	54 26	42 13	...
					Ahmedabad ...	...	...	42 12	7 15	8 4	104 35	36 31	10 14	147 7	44 6	18 18
Total ...	6	263 9	1	4 6		2,251 5	8 19	5,042 9	112 3	16 2	624 24	213 14	133 27	7,917 38	333 36	149 21

M. s. t.

(a) Include:—
Dryage ... ... 47 8 [illegible]
Gánja destroyed after 2 years .. 1,487 39 [illegible]
1,[illegible] 35 [illegible]

(b) Confiscated Gánja ... ... 0 1 [illegible]
Excess found on re-weighment ... 0 14 [illegible]
0 15 [illegible]

(c) Confiscated Bhang ... ... 0 [illegible]
Imported from Hoshiarpur ... 11 [illegible]
11 16 [illegible]

H.

per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., in each British District of the Presidency during the year 1915-16.

sations.		Incidence on consumption per seer.				Remarks.
Other items. (*d*)	Total.	Duty.	License fees.	Other items. (*d*)	Total.	
		6				7
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	42,431	9 10 0	1 12 0	.....	11 6 0	(*a*) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja, like Majam, etc., which are included in other sorts in column 22 of Imperial Form 4, being excluded.
.....	12,983	8 2 9	3 13 0	.....	11 15 9	
.....	3,583	6 2 4	2 0 3	.....	8 2 7	
.....	9,387	8 6 9	2 7 3	.....	10 14 0	
.....	20,106	7 1 8	3 15 2	.....	11 0 10	
.....	10,585	8 15 6	2 14 7	.....	11 14 1	
.....	2,06,456	10 7 5	2 2 8	.....	12 10 1	
.....	11,887	9 1 5	5 13 9	.....	14 15 2	(*b*) This is the duty on drugs actually consumed as shown in column 3.
.....	10,148	9 14 3	4 13 1	.....	14 11 4	
.....	18,225	10 0 0	7 4 5	.....	17 4 5	
.....	69,541	9 15 11	10 2 4	.....	20 2 3	(*c*) This is the fee bid for shops at auction, while the figure in Imperial Form I, column 26, shows the sum realized during the year.
.....	30,997	10 0 0	5 9 9	.....	15 9 9	
.....	24,773	9 15 10	8 5 10	.....	18 5 8	
.....	54,182	9 14 5	7 11 2	.....	17 9 7	
.....	63,424	9 15 1	2 9 9	.....	12 8 10	
.....	88,399	9 5 8	7 8 7	.....	16 14 3	(*d*) The figures on account of "other items" are not separately available, but they are included in column 30 of Imperial Form No. I. Column 6 showing incidence under "other items" is therefore also blank.
.....	42,304	9 9 11	6 14 1	.....	16 8 0	
.....	50,094	9 8 0	7 3 1	.....	16 11 1	
.....	13,390	8 15 10	11 11 4	.....	20 11 2	
.....	32,288	8 12 4	9 10 5	.....	18 6 9	
.....	8,15,183	9 11 8	4 14 0	.....	14 9 8	

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1916.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1916.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
602 35	39 30	...	247 0	15 0	...	(*a*) 2,220 38	16 27	...	1,603 20	23 28	...	466 3 6	15 0 0 to 35 0 0	17 0 0 to 30 0 0	.....
393 32	...	...	370 0	...	...	(*e*) 595 0	...	...	974 35	...	...	72 12 6	14 0 0 to 18 0 0	.....	.....
470 6	129 16	110 3	...	...	...	96 0	3 24	0 19	141 39	19 12	20 29	19 12 0	Ahmednagar. 30 13 4	15 0 0	153 5 4
				...									Vita. 40 8 0	.....	.....
42 1	30 39	...	...	...	...	6 36	3 1	...	5 29	8 13	...	2 8 6	35 0 0	14 0 0	.....
95 11	36 9	14 2	...	...	...	17 24 (*f*)	1 6 (*f*)	0 37 (*f*)	34 12	6 31	3 19	4 11 6	35 0 0	15 0 0	80 0 0
1,604 5	236 14	124 5	617 0	15 0	...	2,936 18	24 18	1 16	2,760 15	59 4	24 8	566 0 0			

		M. s. t.
(*d*) Received from Khánápur	...	0 13 8
Quantity found short	...	0 28 53
Confiscated Gánja ...	...	1 22 37
		2 14 18
(*e*) Includes shortage of	...	74 5 17
(*f*) Inclusive of dryage—		
Gánja	...	1 19 70
Bháng	...	0 9 55
Charas	...	0 31 1

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

Opium Issues.

APPENDIX J.

Statement showing the quantities of opium issued from the local Government depôts to the opium licensees of the several British Districts and Native States of the Bombay Presidency during 1915-16.

Name of Depôt.	Issues from Government Depôts.			Remarks.
	British Licensees.	Native States.	Total.	
	Seers.	Seers.	Seers.	
Ahmedabad	5,486	...	5,486	
Kaira	4,917	3,292	8,209	
Panch Mahâls				
Broach	2,141	1,080	3,221	
Surat	1,016	30	1,046	
Thána	409	8	417	
Bombay	8,179	2,700	10,879	
Kolába	324	18	342	
Ratnágiri	79	15	94	
Kánara	91	...	91	
Dhárwár	369	65	434	
Belgaum	323	372	695	
Bijápur	188	41	229	
Sholápur	5,142	944	6,086	
Sátára	1,640	864	2,504	
Poona	5,269	332	5,601	
Ahmednagar	5,344	...	5,344	
Násik	2,098	12	2,110	
West Khándesh ...	1,079	...	1,079	
East Khándesh ...	3,766	...	3,766	
Aden	130	...	130	
Baroda Cantonment ..	97	...	97	
Rájkot	...	16,511	16,511	
Pálanpur	...	6,102	6,102	
Sádra	...	1,563	1,563	
Total ...	48,087	33,949	82,036	

Note.—In addition to the above quantity, 10 seers were issued from the Bombay Depôt to the Military Department.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per seer of opium consumed in each British District of the Presidency during the year 1915-16.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (a)	License fees. (b)	Other items. (c)	Total.
1	2	3		4	5			
		Seers.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	5,597	·5	Rs. 10 per seer.	55,970	25,977	267	82,214
2	Kaira	3,008	·3		30,080	14,400	147	44,627
3	Panch Mahâls	1,955	·5		19,550	8,667	72	28,289
4	Broach	2,144	·6		21,440	8,204	110	29,754
5	Surat	995	·1		9,950	5,135	57	15,142
6	Thána	421	·04		4,210	2,635	30	6,875
7	Bombay	8,302	·7		83,020	40,132	27	1,23,179
8	Kolába	324	·04		3,240	1,535	27	4,802
9	Ratnágiri	78	·005		780	375	14	1,169
10	Kánara	91	·02		910	351	20	1,281
11	Dhárwár	370	·03		3,700	2,070	12	5,782
12	Belgaum	312	·03		3,120	1,479	15	4,614
13	Bijapur	189	·02		1,890	1,226	25	3,141
14	Sholápur	5,113	·5		51,130	27,508	162	78,800
15	Sátára	1,631	·1		16,310	9,330	75	25,715
16	Poona	5,254	·4		52,540	30,660	202	83,402
17	Ahmednagar	5,327	·5		53,270	17,795	436	71,501
18	Násik	2,132	·2		21,320	11,834	224	33,378
19	West Khándesh	1,098	·2		10,980	6,910	77	17,997
20	East Khándesh	3,733	·3		37,330	19,065	270	56,665
	Total ...	48,074	·2	...	4,80,740	2,35,318	2,269	7,18,327
Gain on sale-proceeds of opium								*8,82,556
	* This is exclusive of duty.						Total ...	16,00,883

Serial Number.	District.	Maximum selling price per seer.	Incidence on consumption.				Remarks.
			Duty. (a)	License fees. (b)	Other items. (c)	Total.	
		6	7				8
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	35	10	4 10 3	0 0 9	14 11 0	(a) This is duty on opium consumed as shown in column 3.
2	Kaira	35	10	4 12 7	0 0 9	14 13 4	
3	Panch Mahâls	35	10	4 6 11	0 0 7	14 7 6	
4	Broach	40	10	3 13 3	0 0 10	13 14 1	
5	Surat	40	10	5 2 7	0 0 11	15 3 6	(b) These are actual fees for which shops were sold.
6	Thána	40	10	6 4 2	0 1 2	16 5 4	
7	Bombay	40	10	4 13 4	0 0 1	14 13 5	
8	Kolába	40	10	4 11 10	0 1 4	14 13 2	
9	Ratnágiri	40	10	4 12 11	0 2 10	14 15 9	(c) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
10	Kánara	40	10	3 13 9	0 3 6	14 1 3	
11	Dhárwár	40	10	5 9 6	0 0 6	15 10 0	
12	Belgaum	40	10	4 11 10	0 0 9	14 12 7	
13	Bijápur	40	10	6 7 9	0 2 1	16 9 10	
14	Sholápur	40	10	5 6 1	0 0 6	15 6 7	
15	Sátára	40	10	5 11 6	0 0 9	15 12 3	
16	Poona	40	10	5 13 4	0 0 7	15 13 11	
17	Ahmednagar	40	10	3 5 5	0 1 4	13 6 9	
18	Násik	40	10	5 8 10	0 1 8	15 10 6	
19	West Khándesh	40	10	6 5 2	0 1 1	16 6 3	
20	East Khándesh	40	10	5 1 9	0 1 2	15 2 11	
	Average ...	.....	10	4 14 4	0 0 9	14 15 1	
Gain on sale-proceeds of opium						18 5 9	
					Total ...	33 4 10	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX L.

Summary of the Accounts of the Opium Transactions of the undermentioned Native States during the year 1915-1916.

	Name of State or Political Agency.	Stock on 1st April 1915.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on reweighment.	Total.	Sold and consumed.
	1	2	3	4	5	6	7
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.
1	Cutch	2,217	2,460	14	...	4,691	3,227
2	Káthiáwár	1,725	16,631	...	16	18,372	16,830
3	Pálanpur	654	6,102	8	...	6,764	3,770
4	Mahi Kántha	491	1,563	...	...	2,054	1,391
5	Rewa Kántha	1,046	3,387	...	14	4,447	3,289
6	Cambay	98	835	...	1	934	867
7	Other States	140	2,971	...	...	3,111	3,051
	Total for the year 1915-1916 ...	6,371	33,949	22	31	40,373	32,425
	Total for the year 1914-1915 ...	4,503	40,105	505	39	45,152	38,669

	Name of State or Political Agency.	Dryage.	Stock on 31st March 1916.	Population.	Rate of licit consumption per head of population.	Remarks.
		8	9	10	11	12
		Seers.	Seers.		Tolas.	
1	Cutch ...	...	1,464	512,479	·5	
2	Káthiáwár ...	16	1,526	2,494,924	·5	
3	Pálanpur ...	18	2,976	515,216	·6	
4	Mahi Kántha ...	7	656	412,688	·3	
5	Rewa Kántha ...	15	1,143	665,120	·4	
6	Cambay ...	...	67	72,769	1·0	
7	Other States ...	1	59	2,488,670	·1	
	Total for the year 1915-1916 ...	57	7,891	7,161,866	·4	
	Total for the year 1914-1915 ...	112	6,371	7,161,866	·4	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1915-1916.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	6,98,168	...	6,98,168	6,62,783	...	6,62,783	35,385	...	...	24,875	6,87,658	
2	Kaira ...	1,41,912	...	1,41,912	1,29,789	...	1,29,789	12,123	...	...	16,976	1,46,765	
3	Panch Mahâls ...	2,70,315	...	2,70,315	2,57,310	...	2,57,310	13,005	...	...	7,591	2,64,901	
4	Broach ...	4,16,699	...	4,16,699	4,00,167	...	4,00,167	16,532	...	...	14,623	4,14,790	
5	Surat ...	17,86,148	...	17,86,148	17,43,245	...	17,43,245	42,903	...	...	46,194	17,89,439	
6	Thâna ...	21,58,356	...	21,58,356	20,76,247	...	20,76,247	82,109	...	...	53,248	21,29,495	
7	Bombay ...	66,00,858	...	66,00,858	57,58,559	...	57,58,559	8,42,299	...	...	8,56,784	66,15,343	
8	Kolâba ...	6,63,100	..	6,63,100	6,45,375	...	6,45,375	17,331	...	394	33,431	6,78,806	
9	Ratnâgiri ..	4,48,660	144	4,48,804	3,64,474	139	3,64,613	83,856	330	5	82,860	4,47,473	
10	Kânara ...	2,91,490	...	2,91,490	2,61,387	...	2,61,387	29,285	200	618	24,571	2,85,958	
11	Dhârwâr ...	11,26,550	...	11,26,550	10,76,567	...	10,76,567	49,983	...	...	31,671	11,08,238	
12	Belgaum ...	7,58,244	...	7,58,244	7,18,064	...	7,18,064	40,180	...	...	27,622	7,45,686	
13	Bijâpur ...	4,16,332	...	4,16,332	4,05,078	...	4,05,078	11,254	...	...	9,266	4,14,344	
14	Sholâpur ...	5,05,060	98	5,05,158	4,70,968	98	4,71,066	34,054	...	38	28,390	4,99,456	
15	Sâtâra ...	4,58,026	...	4,58,026	4,31,591	...	4,31,591	26,435	...	...	23,257	4,54,848	
16	Poona ...	12,69,125	...	12,69,125	12,19,234	...	12,19,234	49,891	...	...	68,886	12,88,120	
17	Ahmednagar ...	3,52,752	...	3,52,752	3,29,274	...	3,29,274	23,478	...	...	19,924	3,49,198	
18	Nâsik ...	6,60,736	...	6,60,736	6,19,267	...	6,19,267	41,469	...	...	33,496	6,52,763	
19	West Khândesh ...	6,77,444	250	6,77,694	6,72,489	...	6,72,489	5,205	...	...	6,799	6,79,288	
20	East Khândesh ...	6,86,938	...	6,86,938	6,41,033	...	6,41,033	45,905	...	...	35,878	6,76,911	
	Total ...	2,03,86,913	492	2,03,87,405	1,88,82,901	237	1,88,83,138	15,02,682	530	1,055	14,46,342	2,03,29,480	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1915-1916.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	6,87,658	.....	24,875	6,62,783	...	35,385	6,98,168	
2	Kaira	4,11,666	2,57,310	(*a*) 24,567	1,29,789	...	12,123	1,41,912	(*a*) Includes Rs. 7,591 on account of Panch Mahâls.
3	Panch Mahâls	.....	.....	...	.....	2,57,310	13,005	2,70,315	
4	Broach	4,14,790	.....	14,623	4,00,167	...	16,532	4,16,699	
5	Surat	17,89,439	.....	46,194	17,43,245	...	42,903	17,86,148	
6	Thâna	21,29,495	.....	53,248	20,76,247	...	82,109	21,58,356	
7	Bombay	66,15,343	.....	8,56,784	57,58,559	...	8,42,299	66,00,858	
8	Kolâba	6,78,806	.....	33,431	6,45,375	...	17,331	6,62,706	
9	Ratnâgiri	4,47,473	.....	82,860	3,64,613	...	83,856	4,48,469	
10	Kânara	2,85,958	.....	24,571	2,61,387	...	29,285	2,90,672	
11	Dhârwâr	11,08,238	.....	31,671	10,76,567	...	49,983	11,26,550	
12	Belgaum	7,45,686	.....	27,622	7,18,064	...	40,180	7,58,244	
13	Bijâpur	4,14,344	.....	9,266	4,05,078	...	11,254	4,16,332	
14	Sholâpur	4,99,456	.....	28,390	4,71,066	...	34,054	5,05,120	
15	Sâtâra	4,54,848	.....	23,257	4,31,591	...	26,435	4,58,026	
16	Poona	12,88,120	.....	68,886	12,19,234	...	49,891	12,69,125	
17	Ahmednagar	3,49,198	.....	19,924	3,29,274	...	23,478	3,52,752	
18	Nâsik	6,52,763	.....	33,496	6,19,267	...	41,469	6,60,736	
19	West Khândesh	6,79,288	.....	6,799	6,72,489	...	5,205	6,77,694	
20	East Khândesh	6,76,911	.....	35,878	6,41,033	...	45,905	6,86,938	
	Total ...	2,03,29,480	2,57,310	14,46,342	1,86,25,828	2,57,310	15,02,682	2,03,85,820	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkâri.

APPENDIX O.

Statement showing the number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Intoxicating-drugs during the year 1915-16.

	District.	Cases detected.											
		Offences relating to Liquor.									Offences relating to Intoxicating-drugs.		
		Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad	76	...	76	10	...	10	3	...	3	1	...	1
2	Kaira	191	...	191	39	...	39	9	...	9	...	...	...
3	Panch Mahals ...	143	...	143	47	...	47	11	...	11	...	...	...
4	Broach	2	...	2	12	...	12	3	...	3	...	...	...
5	Surat	31	...	31	56	...	56	25	...	25	...	...	...
6	Thána	78	...	78	68	...	68	64	...	64	1	...	1
7	Bombay	...	...	...	14	...	14	79	...	79	...	...	...
8	Kolába	5	...	5	17	...	17	10	...	10	...	...	...
9	Ratnágiri	6	...	6	19	...	19	16	...	16	...	...	...
10	Kánara	1	...	1	11	...	11	14	...	14	1	...	1
11	Dhárwár	5	...	5	16	...	16	12	...	12	5	...	5
12	Belgaum	12	...	12	26	...	26	17	...	17	1	...	1
13	Bijapur	9	...	9	14	...	14	14	...	14	...	...	...
14	Sholápur	...	...	...	7	...	7	...	...	...	...	...	...
15	Sátára	7	...	7	21	...	21	2	...	2	2	...	2
16	Poona	3	...	3	...	...	...	9	...	9	4	...	4
17	Ahmednagar	...	...	...	17	...	17	1	...	1	1	...	1
18	Násik	64	...	64	9	...	9	19	...	19	2	...	2
19	West Khándesh ...	191	...	191	50	...	50	7	...	7	...	...	...
20	East Khándesh ...	59	...	59	33	...	33	41	...	41	2	...	2
	Total { 1915-1916 ...	883	...	883	486	...	486	356	...	356	20	...	20
	Total { 1914-1915 ...	903	...	903	464	4	468	378	...	378	34	...	34

	District.	Cases detected—*continued.*												Cases in which convictions were obtained.
		Offences relating to Intoxicating-drugs—*continued.*									Total.			
		Illicit Importation.			Illicit Transpor Possession or Sale.			Other Miscellaneous Offences.						
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
		15	16	17	18	19	20	21	22	23	24	25	26	27
1	Ahmedabad	...	...	...	3	...	3	5	...	5	98	...	98	89
2	Kaira	...	...	...	...	...	...	...	...	...	239	...	239	212
3	Panch Mahals ...	1	...	1	...	...	...	...	...	...	202	...	202	195
4	Broach	...	...	...	...	...	...	...	...	...	17	...	17	14
5	Surat	2	...	2	...	...	...	3	...	3	117	...	117	114
6	Thána	...	...	...	111	...	111	1	...	1	211	...	211	197
7	Bombay	14	...	14	1	...	1	...	...	...	219	...	219	218
8	Kolába	...	...	...	...	...	...	...	...	...	33	...	33	31
9	Ratnágiri	1	...	1	...	...	...	...	...	...	42	...	42	41
10	Kánara	...	...	...	1	...	1	1	...	1	29	...	29	28
11	Dhárwár	...	...	...	3	...	3	1	...	1	42	...	42	38
12	Belgaum	...	...	...	...	...	...	1	...	1	57	...	57	49
13	Bijápur	...	...	...	1	...	1	...	...	...	38	...	38	37
14	Sholápur	3	...	3	...	...	...	...	...	...	10	...	10	10
15	Sátára	...	...	...	2	...	2	2	...	2	34	...	34	32
16	Poona	...	...	...	2	...	2	...	...	...	18	...	18	13
17	Ahmednagar	...	...	...	1	...	1	...	...	...	20	...	20	20
18	Násik	1	...	1	3	...	3	...	...	...	98	...	98	88
19	West Khándesh ...	...	...	...	1	...	1	...	...	...	248	...	248	247
20	East Khándesh ...	42	...	42	...	...	...	...	...	...	178	...	178	165
	Total { 1915-1916 ...	64	...	64	129	...	129	12	...	12	1,950	...	1,950	1,838
	Total { 1914-1915 ...	59	...	59	282	...	282	15	...	15	2,135	4	2,139	2,020

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1915-16.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
British Districts.													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Seers. t. grs.
1 Ahmedabad ...	...	...	14	...	5	...	1	...	20	20	1	19	2	...	300 0 0	237 0 0	151	5 25 $1\frac{11}{32}$
2 Kaira ...	...	...	...	1	...	...	10	...	11	10*	1	8	30	...	141 0 0	141 0 0	90	0 35 90
3 Panch Mahâls ...	...	...	13	...	7	...	...	...	20	22	...	22	1,205	16	325 0 0	.....	354	67 66 $177\frac{3}{4}$
4 Broach ...	...	1	2	...	...	1	...	...	4	7	...	7	...	...	40 0 0	40 0 0	5 Simple.	0 4 $70\frac{1}{2}$
5 Surat ...	...	...	2	...	...	...	1	...	3	4	2	2	...	...	40 0 0	40 0 0	.....	0 11 $76\frac{1}{2}$
6 Thána ...	...	...	...	...	...	...	2	...	2	8	2	6	45	...	80 0 0	60 0 0	15 Rigorous.	(*b*) ..... (*c*)
7 Bombay ...	...	...	80	2	17	...	...	1	100	112	4	108	180	...	3,068 0 0	2,400 0 0	296	53 64 $59\frac{1}{16}$
8 Kolába ...	...	...	3	...	...	...	...	...	3	3	...	3	...	...	16 0 0	16 0 0	.....	0 11 $157\frac{1}{2}$
9 Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
10 Kánara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
11 Dhárwár ...	...	...	4	1	...	...	...	...	5	9	2	7	151	...	75 0 0	75 0 0	.....	0 48 $81\frac{1}{4}$
12 Belgaum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
13 Bijápur ...	...	...	4	...	...	...	...	...	4	4	...	4	...	...	32 0 0	32 0 0	.....	0 5 135
14 Sholápur ...	...	1	12	...	1	...	...	...	14	14	1	13	...	...	85 0 0	85 0 0	.....	0 18 128
15 Sátára ...	2	...	...	...	...	...	...	...	2	2	...	2	...	...	150 0 0	150 0 0	.....	(*a*) .....
16 Poona ...	...	...	4	...	...	...	1	2	7	7	1	6	90	1	65 0 0	65 0 0	125	0 14 $15\frac{13}{16}$
17 Ahmednagar ...	...	...	4	1	...	...	...	...	5	5	...	5	30	...	92 0 0	92 0 0	30 Rigr. 24 Simple.	2 53 $72\frac{3}{16}$
18 Násik ...	...	...	5	...	...	...	...	...	5	5	1	4	20	...	105 0 0	105 0 0	.....	0 5 10
19 East Khándesh ...	...	...	...	...	40	...	2	7	49	50	4	46	120	5	195 0 0	195 0 0	.....	1 16 102
20 West Khándesh ...	...	...	...	...	...	...	...	1	1	1	...	1	...	...	50 0 0	50 0 0	.....	0 0 10
21 Baroda Cantonment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
Total of British Districts for the year 1915-16 ...	2	2	147	5	70	1	17	11	255	283	19	263	1,873	22	4,859 0 0	3,783 0 0	1,090	132 61 $107\frac{5}{32}$
Do. for the year 1914-15 ...	...	5	109	12	100	...	12	12	250	305	47	254	1,685	64	3,317 0 0	3,096 0 0	653	47 40 $82\frac{5}{16}$
Native States.																		
1 Cutch ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
2 Káthiáwár ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	80 0 0	80 0 0	.....	2 7 15
3 Cambay ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
4 Pálanpur ...	...	...	31	2	...	...	...	...	33	36	1	35	738	...	236 8 0	156 8 0	179 15 Simple.	28 5 135
5 Mahi Kántha ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
6 Rewa Kántha ...	...	...	7	...	...	...	...	...	7	10	3	7	605	...	290 0 0	185 13 9	.....	22 47 $133\frac{1}{2}$
7 States under Poona Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
8 Do. Surat Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9 Do. Sholápur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
Total of Native States for the year 1915-16 ...	...	...	40	2	..	...	...	...	42	48	4	44	1,433	...	6 6 8 0	422 5 9	194	52 60 $103\frac{1}{2}$
Do. for the year 1914-15 ...	...	...	53	12	4	...	1	...	70	84	6	78	1,130	200	2,204 13 10	1,229 7 $0\frac{1}{2}$	1,309	247 36 $10\frac{1}{4}$
Grand Total of British Districts and Native States for the year 1915-16 ...	2	2	187	7	70	1	17	11	297	331	23	307	3,306	22	5,465 8 0	4,205 5 9	1,284	185 42 $30\frac{13}{16}$
Do. for the year 1914-15 ...	...	5	162	24	104	...	13	12	320	389	53	332	2,815	264	5,521 13 10	4,325 7 $0\frac{1}{2}$	1,962	294 76 $92\frac{5}{16}$

* One accused died before trial.

(*a*) 48 Poppy trees were seized.

(*b*) 35 tolas and 73 grains of chandul were seized.

(*c*) Exclusive of 13 opium pills.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX Q.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1915-16.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad ...	.....	81	.....	.....	
Kaira ...	.....	38	.....	.....	
Panch Maháls ...	.....	16	.....	.....	
Broach ...	.....	31	.....	.....	
Surat ...	.....	65	.....	.....	
Thána ...	1	65	3	.....	
Bombay ...	.....	4,120	.....	.....	
Kolába ..	1	25	.....	.....	
Ratnágiri ...	.....	15	.....	.....	
Kánara ..	.....	25	.....	.....	
Dhárwár ...	.....	24	.....	.....	
Belgaum ...	.....	43	.....	.....	
Bijápur ...	.....	26	.....	.....	
Sholápur ..	.....	87	.....	.....	
Sátára ...	.....	52	.....	.....	
Poona ...	.....	738	.....	.....	
Ahmednagar ...	.....	58	.....	.....	
Násik ...	.....	30	.....	.....	
West Khándesh ...	.....	50	.....	.....	
East Khándesh ...	.....	96	.....	1	
Total ... 1915-1916	2	5,685	3	1	
Total ... 1914-1915	5	6,374	1	6	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX R.

Table showing convictions for drunkenness in the Municipal areas in each British District of the Presidency during 1915-16 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1913-14.		1914-15.		1915-16.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Ahmedabad.								
Ahmedabad City ...	213,727	45	2·1	29	1·3	75	3·5	
Modása	6,968	...	...	...	...	2	2·9	
Dhandhuka	8,038	...	...	...	...	...	...	
Viramgám	20,769	2	·9	...	...	3	1·4	
Gogha	2,959	...	...	1	3·4	2	6·8	
Sánand	6,474	...	...	...	...	...	...	
Prántij	5,517	2	3·6	2	3·6	1	1·8	
Dholka	13,693	...	...	1	·7	...	...	
Dhollera	6,050	...	...	...	...	...	...	
Mandal	4,334	...	...	...	...	...	...	
Ránpur	5,755	...	...	...	...	...	...	
Kaira.								
Kapadvanj	13,126	2	1·5	6	4·6	4	3·0	
Nadiád	27,145	15	5·5	11	4·05	6	2·2	
Mahuda	6,815	...	...	3	4·4	3	4·4	
A'nand	10,139	3	2·9	3	2·9	14	13·8	
Dákor	7,785	3	3·8	1	1·3	6	7·7	
Umreth	13,651	1	0·7	8	5·9	3	2·2	
Kaira	7,393	4	5·4	...	...	3	4·0	
Mehmedabad	6,222	12	19·3	12	19·3	3	4·8	
Borsad	11,858	1	0·8	...	...	...	...	
Panch Maháls.								
Godhra	21,819	2	·9	...	...	...	...	
Dohad	9,303	4	4·3	4	4·3	...	...	
Broach.								
Broach	43,403	18	4·1	8	1·8	16	3·7	
Anklesvar	11,344	19	16·7	18	15·8	13	11·4	
Jambusar	8,991	...	...	7	7·8	...	...	
Surat.								
Surat City	114,868	4	0·3	9	0·8	15	1·3	
Ránder	10,352	1	0·9	5	4·8	...	...	
Bulsár	13,082	...	...	4	3·05	4	3·05	
Thána.								
Thána	15,591	...	...	28	17·9	50	32·1	
Kurla	15,081	17	11·3	7	4·6	1	0·66	
Bándra	24,286	26	10·7	16	6·6	32	13·2	
Bassein	9,598	4	4·2	4	4·2	5	5·2	
Kelva Máhim	7,522	...	...	2	2·7	...	...	
Kalyán	11,386	6	5·2	4	3·5	17	14·9	
Bhiwndi	13,292	1	0·7	...	...	14	10·5	
Bombay	979,445	3,224	32·9	4,536	46·3	4,120	42·1	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1913-14.		1914-15.		1915-16.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Kolába.								
Alibág	5,519	...	...	1	2·8	1	2·8	
Panvel	6,757	4	5·9	...	...	2	3·0	
Pen	6,169	2	3·2	...	...	1	1·6	
Mátherán	2,756	1	3·6	...	...	...	...	
Roha	5,464	8	14·6	...	...	1	1·8	
Mahád	6,795	4	5·9	...	...	9	13·24	
Uran	4,161	...	...	...	...	...	...	
Karjat	1,461	1	6·8	3	20·5	19	130·0	
Ratnágiri.								
Vengurla	8,309	7	8·4	1	1·2	...	...	
Rájápur	6,349	2	3·1	1	1·6	3	4·7	
Chiplun	10,504	...	...	...	...	7	6·6	
Ratnágiri	149,867	6	·4	...	...	...	...	
Kánara.								
Kárwár	18,164	1	·5	5	2·7	3	1·6	
Kumtha	10,343	3	2·9	4	3·8	2	1·9	
Honávar	7,191	...	...	...	...	...	...	
Bhatkal	7,141	...	...	...	...	...	...	
Sirsi	6,375	...	...	1	1·5	5	7·8	
Haliyál	5,505	2	3·6	...	...	...	...	
Dhárwár.								
Dhárwár	30,289	3	1·0	...	...	2	6·6	
Hubli	61,440	63	10·2	160	26·0	21	3·4	
Ránebennur	10,931	2	1·8	1	·9	...	...	
Navalgund	7,045	3	4·2	1	1·4	...	...	
Byádgi	3,966	...	...	...	...	...	...	
Nargund	6,028	...	...	...	...	...	...	
Gadag	30,429	1	·3	...	...	...	...	
Haveri	5,860	4	6·8	...	...	...	...	
Belgaum.								
Belgaum	29,109	9	3·09	26	8·9	...	...	
Nipáni	10,779	2	1·9	...	...	1	0·9	
Athni	11,160	...	...	1	0·9	...	...	
Saundatti	5,315	11	20·7	...	...	5	9·4	
Yamkanmardi	4,486	...	...	...	...	...	...	
Gokák	5,607	...	...	...	...	...	...	
Bail Hongal	9,610	9	9·4	3	3·1	...	...	
Chikodi	6,897	...	...	...	...	11	15·9	
Bijápur.								
Bijápur	28,589	15	5·2	10	3·5	6	2·1	
Ilkal	10,233	2	1·9	...	...	4	4·0	
Bágalkot	17,294	4	2·3	3	1·7	...	...	
Guledgud	15,249	5	3·3	1	·7	...	...	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1913-14.		1914-15.		1915-16.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Sholápur.								
Sholápur	55,237	21	3·8	64	11·6	48	8·7	
Pandharpur	28,550	26	9·1	17	5·9	12	4·2	
Karmála	6,803	...	...	...	...	...	...	
Bársi	16,704	3	1·8	9	5·4	8	4·8	
Sángola	5,449	4	7·3	2	3·7	2	3·7	
Sátára.								
Sátára City	15,893	25	15·7	4	2·5	27	17·0	
Suburban	3,252	...	...	1	3·07	...	...	
Rahimatpur	5,896	...	...	...	...	...	...	
Islámpur	8,574	...	...	...	...	1	1·2	
Tásgaon	6,825	...	...	2	2·9	...	...	
Mhasvad	5,001	...	...	1	2·0	...	...	
Mahábleshvar	4,112	6	14·6	8	19·5	...	...	
Pánchgani	1,042	...	...	...	...	16	153·5	
Wái	5,333	5	9·4	...	...	3	5·6	
Vita	4,992	...	...	1	2·0	2	4·0	
Karád	10,081	3	2·9	15	14·9	3	2·9	
Astha	9,351	...	...	2	2·1	...	...	
Poona.								
Junnar	8,820	6	6·8	17	19·3	10	11·3	
Khed	3,303	6	18·1	16	48·4	8	24·2	
A'landi	1,624	...	...	...	...	...	...	
Talegaon Dábháde ...	4,907	12	24·5	17	34·6	13	26·5	
Lonávla	10,805	140	129·6	34	31·5	40	37·0	
Ghodnadi	4,246	...	...	3	7·1	7	16·5	
Sásvad	2,159	6	27·7	1	4·6	3	14·0	
Jejuri	2,657	1	3·7	...	...	7	26·0	
Bárámati	10,189	3	2·8	7	6·9	4	5·0	
Indápur	2,352	...	...	...	...	1	2·0	
Poona Cantonment ...	43,645	232	53·1	260	59·6	265	82·0	
Kirkee Cantonment ...	14,030	71	50·6	80	57·02	75	53·0	
Poona City	108,052	287	26·5	370	34·2	305	28·2	
Ahmednagar.								
Ahmednagar	33,878	27	8·0	15	4·4	7	2·0	
Sangamner	11,446	...	...	...	...	...	...	
Ahmednagar Cantonment.	9,062	96	105·9	161	177·6	67	73·9	
Vámbori	4,714	...	...	...	...	...	...	
Kharda	5,888	...	...	...	...	...	...	
Násik.								
Násik City	33,463	...	...	10	3·0	11	3·3	
Trimbak	3,889	1	2·5	1	2·5	2	5·1	
Sinnar	3,125	4	12·8	7	22·4	9	28·8	
Igatpuri	7,596	4	5·2	...	...	2	2·6	
Devláli Camp	1,834	14	76·3	...	...	...	...	
Manmád	3,495	17	48·6	2	5·7	...	...	
Yeola	16,275	...	...	16	9·8	3	1·8	
Málegaon	19,060	...	...	7	3·7	3	1·6	
Nandgaon	6,961	...	...	19	27·3	...	...	

APPENDIX R—*concluded.*

Name of Municipality.	Population as per Census of 1911.	1913-14.		1914-15.		1915-16.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
West Khándesh.								
Dhulia	30,800	18	5·8	57	18·5	16	5·1	
Nandurbár	11,510	5	4·3	1	0·9	4	3·5	
Sháháda	5,402	1	1·8	5	9·2	...	...	
Sindkheda	5,264	2	3·8	...	...	2	3·8	
Taloda	5,937	...	...	...	...	4	6·7	
Betáwad	4,170	...	...	...	...	...	...	
Shirpur	9,022	5	5·5	1	1·1	1	1·1	
East Khándesh.								
Dharangaon	14,613	2	1·4	3	2·05	6	4·1	
Bhusával	18,312	12	6·5	18	9·8	16	8·7	
Erandol	13,108	1	0·7	...	...	4	3·05	
Párola	14,177	4	2·8	2	1·4	2	1·4	
Ráver	7,428	2	2·7	6	8·0	2	2·7	
Yával	9,147	2	2·2	4	4·4	3	3·3	
Amalner	12,380	6	4·8	8	6·4	2	1·6	
Jalgaon	17,867	9	5·0	11	6·2	10	5·6	
Chopda	15,818	6	3·8	10	6·3	4	2·5	
Sávda	6,624	...	...	2	3·0	1	1·5	
Faizpur	7,149	3	4·2	9	12·5	...	...	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

PROVINCIAL STATEMENT A.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of foreign spirits and fermented liquors

1	2	3	4	5	6	7	8	9	10
Name of District.	LICENSES FOR WHOLESALE VEND OF IMPORTED SPIRITS AND IMPORTED FERMENTED LIQUORS AND MALT LIQUORS MANUFACTURED IN THE PRESIDENCY PROPER FORM NO. V (FEE RANGING FROM Rs. 100 TO Rs. 300 PER ANNUM).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
1. Ahmedabad... ...	...	...	...	...	...	...	...	...	...
2. Town and Island of Bombay.	45	9,666	103,058	817,450	...	2,848	3,394	76,134	...
Total { 1915-16 ...	45	9,666	103,058	817,450	...	2,848	3,394	76,134	...
{ 1914-15 ...	36	8,548	84,166	972,236	...	...	...	...	...

S.

STATEMENT A.

in the Bombay Presidency proper during the year 1915-16.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE Rs. 15 PER ANNUM).					
Number of licenses.	Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				REMARKS.
				To other licensed vendors.		To the public.		
	To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	*19,753	...	...	.....	...	.....	...	* Proof gallons from Mr. Anklesaria's distillery.
...	14	10,389	...	... ..	...	......	...	
...	19,767 1,830	10,389 ...	... ...	....	... ...	....	... ...	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits and

1	2	3	4	5	6	7	8	9	10	11	12	13
Name of District.	FOREIGN SPIRITS AND FERMENTED LIQUORS.											
	Sold under Shop Licenses.								Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.				On fees determined by auction.					Sales thereunder.		
	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	11	394	4,195	779	...	...	...	...	5	47	1,168	458
2 Kaira ...	2	24	385	6	...	...	...	...	...	...	...	...
3 Panch Mahals ...	1	7	217	11	...	...	...	...	...	...	...	...
4 Broach ...	4	148	1,981	96	...	...	...	...	...	...	...	...
5 Surat ...	7	383	3,959	413	...	...	...	...	...	...	...	...
6 Thána ...	10	249	1,546	323	...	..	...	...	8	71	1,208	709
7 Bombay ...	95	42,269	105,887	130,629	...	...	...	...	54	7,028	26,079	106,187
8 Kolába ...	7	124	1,091	130	...	...	...	...	7	71	195	416
9 Ratnágiri ...	6	83	546	28	...	...	...	...	...	...	...	...
10 Kánara ...	6	168	609	153	...	...	...	...	...	...	...	...
11 Dhárwár ...	7	349	3,741	2,289	...	...	...	...	...	...	...	...
12 Belgaum ...	6	257	3,309	33,512	...	...	...	...	1	...	...	12,647
13 Bijápur ...	2	26	541	53	...	...	...	...	...	...	...	...
14 Sholápur ...	6	71	2,867	740	...	...	...	...	1	5	105	...
15 Sátára ...	8	228	2,142	885	...	...	...	...	3	113	194	1,573
16 Poona ...	17	1,976	16,003	52,040	...	...	...	...	19	144	637	75,713
17 Ahmednagar ...	6	1,068	4,196	1,733	...	...	...	...	4	184	792	14,804
18 Násik ...	7	272	2,226	1,381	...	...	...	...	8	9	109	16,608
19 West Khándesh.	3	44	1,223	50	...	...	...	...	...	...	...	...
20 East Khándesh...	5	231	2,541	447	...	...	...	...	1	6	98	2,554
Total. 1915-16.	216	48,301	158,245	225,698	...	...	...	...	111	7,678	30,585	231,669
Total. 1914-15.	221	68,008	332,601	199,924	...	...	...	...	110	6,636	26,665	237,225

NOTE.—Columns 10—13 include particulars regarding "Ordinary
Columns 14—17 include particulars regarding "Dining
Besides the sales entered in the statement, 3,051 gallons

(a) These are issues and not sales.

T.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1915-16.

14	15	16	17	18	19	20	21	22	23	24	25	26
				Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Methylated Spirits.	Rectified Spirits.	Rectified Spirits.	Methylated Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
4	14	169	236	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	14	2	25	...	...	...	...	...	...	...	...	...
1	9	65	133	...	...	...	...	...	...	...	...	...
1	4	95	120	...	...	...	...	...	...	...	...	...
2	18	323	971	...	...	...	...	...	...	...	...	...
3	187	763	2,066	1	257	...	298	6,868	...	15,296 (a)	...	...
2	3	86	81	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	...	12	...	...	...	...	...	...	...	...	...	...
2	25	815	971	...	...	...	...	...	...	...	...	...
3	3	204	311	...	...	...	...	...	...	...	...	...
1	4	87	99	...	...	...	...	...	...	...	...	...
2	5	141	160	...	...	...	...	...	...	...	...	...
1	2	127	176	...	...	...	...	...	...	...	...	...
4	37	722	3,031	...	...	...	...	...	...	...	...	...
1	1	53	173	...	...	...	...	...	...	...	...	...
2	37	450	1,360	...	...	...	...	...	...	...	...	...
1	2	7	4	...	...	...	...	...	...	...	...	...
1	9	141	1,988	...	...	...	...	...	...	...	...	...
33	374	4,267	11,905	1	257	...	298	6,868	...	15,296	...	...
32	481	5,031	13,546	...	...	...	...	...	...	...	...	...

Refreshment Room " and " Canteen Tenant " licenses.
Car " and " Steamer " licenses.
of rectified spirit and 185,233 gallons of denatured spirit were sold during the year under report.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX U.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. and the consumption in terms of prescribed sale strengths in each district of the Bombay Presidency proper during the year 1915-16.

Serial No.	District.	Shops licensed for the exclusive sale of †60° U.P. liquor.	Consumption.			
			1914-15.		1915-16.	
			25° U.P.	60° U.P.	25° U.P.	60° U.P.
1	2	3	4	5	6	7
			Gallons.	Gallons.	Gallons.	Gallons.
1	Ahmedabad ...	6	95,651	29,863	64,210	70,436
2	Kaira ...	53	37,019	317 (40° U.P.) 5,624	25,797	(40° U.P.) 25,847
3	Panch Mahâls ...	34*	29,362	1,76,716	26,545	1,89,075
4	Broach ...	10	61,561	31,008	57,208	35,967
5	Surat ...	34	2,10,179	3,13,761	1,45,401	3,17,685
6	Thâna ...	8	1,54,951	5,59,957	1,11,141	5,11,135
7	Bombay ...	...	1,34,901 (20° U.P.) 4,43,095	13,141	6,17,147	13,543
8	Kolâba ...	23	1,29,816	56,999	1,19,145	70,089
9	Ratnâgiri ...	23	(a) 49,290	(b) 94,516 (f).	(c) 49,729	(d) 92,239 (h)
10	Kânara { Below-ghat...	...	(e) 25,413	(40° U.P.) 1,750	(g) 24,531	(40° U.P.) 2,325
	Kânara { Above-ghat...	9	23,790	3,049	21,452	3,869
11	Dhârwâr ...	9	1,44,005	1,026	1,38,589	4,127
12	Belgaum ...	18	93,377	8,860	86,695	10,649
13	Bijâpur ...	32	29,831	18,670	29,750	31,724
14	Sholâpur ...	14	33,047	39,723	(30° U.P.) 29,877	54,091
15	Sâtâra ...	14	58,988	25,235	(30° U.P.) 49,430	22,770
16	Poona ...	11	1,70,583	7,213	(30° U.P.) 1,60,434	17,318
17	Ahmednagar ...	4	38,694	4,544	30° U.P.) 37,149	7,095
18	Nâsik ...	46	1,05,709	62,693	80,783	90,352
19	West Khândesh ...	16	28,535	3,40,659	22,335	3,13,606
20	East Khândesh ...	58	32,378	2,91,747	24,224	2,51,786
21	Mahi Kântha Agency Leased Area.	...	29,835	20,058 (40° U.P.) 1,408	22,901	15,572 (40° U.P.) 1,548
		422				

(a) Includes 41,933 gallons of toddy spirit.
(b) „ 73,714 „ „
(c) „ 28,117 „ „
(d) „ 48,792 „ „
(e) „ 25,028 „ „
(f) Toddy spirit.
(g) Includes 9,131 gallons of toddy spirit.
(h „ 1,745 „ „
* Includes 13 shops in Sankheda Mewâs.
†40° U.P. in the case of the Kaira District.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkâri.

IMPERIAL FORM No. I.

Excise Revenue and

DETAIL OF GROSS RECEIPTS DURING

	District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy.				
													Tree-tax.				Deficiencies in Minimum Guaranteed Revenue for tree-tax.
		License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Outstills.	Total, Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	5,922	7,785	...	...	7,785	4,82,370	...	93,041	...	...	5,82,411	...	...	550	550	...
2	Kaira ...	708	...	...	...	...	1,04,090	...	20,022	...	...	1,24,162	...	...	13	13	...
3	Panch Mahals ...	196	...	...	...	...	1,86,310	...	66,218	...	...	2,52,528	...	...	400	400	...
4	Broach ...	1,957	...	...	...	...	3,33,539	...	38,209	...	...	3,74,748	...	...	11,711	11,711	...
5	Surat ...	6,421	...	...	...	...	10,25,043	...	1,62,902	...	...	11,87,950	...	...	4,02,785	4,02,785	...
6	Thána ...	8,431	...	...	...	...	16,26,655	...	(c) 2,36,717	...	...	18,63,372	...	...	2,01,470	2,01,470	...
7	Bombay ...	1,13,946	2,24,679	...	405	2,25,084	(a) 35,30,072	...	7,57,967	...	...	42,88,039	...	...	2,33,221	2,33,221	...
8	Kolába ...	2,703	...	...	...	...	5,69,534	...	(d) 77,047	...	...	6,46,581	...	...	16,596	16,596	...
9	Ratnágiri ...	205	...	...	...	...	2,48,750	...	5,000	...	...	2,53,750	27,299	...	1,37,265	1,64,564	...
10	Kánara { Below-ghat. / Above-ghat. }	937	...	...	...	...	{ 57,773 / 1,22,160 }	...	{ 6,143 / 4,426 }	...	...	{ 63,916 / 1,26,586 }	6,630	...	45,307	51,937	...
11	Dhárwár ...	35	...	...	...	...	7,37,522	...	30,373	...	...	7,67,895	...	...	91,163	91,163	...
12	Belgaum ...	3,886	...	125	...	125	4,89,272	...	19,021	...	...	5,08,293	...	...	79,694	79,694	...
13	Bijápur ...	900	...	...	...	...	2,00,146	...	7,772	...	...	2,07,918	...	...	99,287	99,287	...
14	Sholápur ...	5,678	...	...	...	...	2,89,788	...	26,153	...	...	3,15,941	...	...	42,849	42,849	...
15	Sátára ...	2,820	...	...	...	...	3,18,664	...	23,084	...	...	3,41,748	...	...	1,229	1,229	...
16	Poona ...	20,595	...	...	...	...	9,36,574	...	91,703	...	...	10,28,277	...	...	28,979	28,979	...
17	Ahmednagar ...	2,468	...	...	...	...	2,16,371	...	17,273	...	...	2,33,644	...	...	3,873	3,873	...
18	Násik ...	3,179	...	...	...	...	5,33,165	...	50,760	...	...	5,83,925	...	...	2,873	2,873	...
19	West Khándesh ...	948	...	...	...	...	5,27,719	...	1,15,715	...	12,750	6,56,184	...	...	564	564	...
20	East Khándesh ...	2,516	...	...	...	...	5,12,421	...	1,08,574	...	...	6,20,998	...	...	569	569	...
	Total. 1915-1916 ...	1,93,391	2,32,464	125	405	2,32,994	1,30,57,942	...	19,58,120	...	12,750	1,50,28,812	33,929	...	14,00,397	14,34,326	...
	Total. 1914-1915 ...	1,97,120	86,512	6,822	340	93,674	1,31,26,863	...	18,34,500 (b) 300	...	7,250	1,49,68,913	44,330	...	13,22,237	13,66,567	...

(a) Exclusive of duty on spirit issued for sale in Sind which is now done under bond.

(b) License fee realized for Deesa Cantonment.

(c) Inclusive of Rs. 58,026 for monopoly areas.

(d) „ Rs. 35,951 „

FORM No. 1.

Net Revenue of 1915-1916.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total Toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
345	...	895	...	27,088	...	27,088	53,712	6,265	59,977	31	10	3,282	257	3,580	6,87,058	64,147	6,23,511
...	...	13	...	12,603	...	12,603	4,224	4,333	8,557	40	30	595	117	782	1,46,765	1,34,025	2,77,611
478	...	878	...	8,667	...	8,667	1,256	787	2,043	92	3	425	69	589	2,64,901		
7,925	...	19,036	...	8,749	...	8,749	6,275	2,515	8,790	12	10	788	100	910	4,14,790	18,371	3,96,419
1,54,132	...	5,56,917	...	4,935	...	4,935	19,516	7,129	26,645	85	10	6,429	47	6,571	17,89,439	68,414	17,21,025
37,564	...	2,30,034	...	3,610	...	3,610	5,042	2,622	7,664	309	12	7,045	18	7,384	21,29,495	81,411	20,48,084
32,944	...	2,66,165	...	40,186	(e) 13,63,296	14,03,482	2,76,725	35,005	3,11,730	1,424	...	5,446	27	6,897	66,15,343	1,93,943	64,21,400
2,268	...	18,864	...	1,780	...	1,780	3,480	4,494	7,974	54	...	823	27	904	6,78,806	39,028	6,39,778
18,523	...	1,83,087	...	390	...	390	3,691	3,568	7,259	126	...	2,636	14	2,776	4,47,473	37,006	4,10,467
20,702	...	72,639	...	285	...	285	11,805	7,073	18,878	950	5	1,747	15	2,717	2,85,958	29,660	2,56,298
1,43,153	...	2,34,316	...	1,972	...	1,972	3,849	46,942	1,01,791	286	...	1,931	12	2,229	11,08,238	46,147	10,62,091
1,21,492	...	2,01,186	...	1,460	...	1,460	16,040	12,562	28,602	321	5	1,798	10	2,134	7,45,686	31,544	7,14,142
78,357	...	1,77,644	...	1,559	...	1,559	10,524	14,429	24,953	133	2	1,212	23	1,370	4,14,341	31,208	3,83,141
48,324	...	91,173	...	30,987	...	30,987	31,934	22,88	54,819	87	19	609	143	858	4,99,456	33,843	4,65,613
795	...	2,024	...	9,870	...	9,870	77,636	20,092	97,728	1	1	582	74	658	4,54,848	27,500	4,27,348
50,716	...	79,695	...	32,923	...	32,923	67,239	49,270	1,16,509	...	...	919	202	1,121	12,83,120	52,926	12,35,194
1,992	...	5,865	...	20,419	...	20,419	66,424	18,746	85,170	16	4	1,240	432	1,692	3,49,198	26,443	3,22,755
1,874	...	4,747	...	11,676	...	11,676	26,176	20,519	46,695	1,584	132	733	92	2,541	6,52,763	47,081	6,05,682
1,171	...	1,735	...	7,184	...	7,184	5,361	7,175	12,536	234	...	390	77	701	6,79,288	56,046	6,23,242
820	...	1,388	...	20,340	...	20,340	12,162	17,939	30,101	116	56	1,182	214	1,568	6,76,911	44,689	6,32,222
7,23,575	...	21,57,901	...	2,46,683	13,63,296	16,09,979	7,54,071	3,04,350	10,58,421	5,901	299	39,812	1,970	47,982	2,03,29,480	10,63,427	1,92,66,053
7,19,996	354	20,86,917	...	2,29,043	13,37,988	15,67,031	5,85,824	2,74,651	8,60,475	3,951	661	35,174	5,014	44,740	1,98,18,870	10,70,268	1,87,48,602

(e) Inclusive of Rs. 45,056 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (*a*) to Imperial Form No. 2).

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

Expenditure.

IMPERIAL FORM No. 2.

Excise Charges of 1915-1916.

	District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	45,520	15,513	867	2,212	35	64,147	
2	Kaira	67,278	23,330	7,201	2,280	33,936	1,34,025	
3	Panch Maháls							
4	Broach	10,659	2,706	165	709	4,132	18,371	
5	Surat	46,357	15,935	2,693	2,068	3,361	68,414	
6	Thána	49,924	18,094	3,213	1,627	8,553	81,411	
7	Bombay—							
	Collector of Bombay...	1,27,444	7,904	14,006	8,818	12,643	1,70,815	
	Assistant Commissioner of Excise ...	15,183	6,542	741	712	.....	23,128	
8	Kolába	20,548	9 632	352	7,841	605	39,028	
9	Ratnágiri	26,723	7,510	454	2,061	253	37,006	
10	Kánara	20,622	6,172	445	1,906	215	29,660	
11	Dhárwár	32,993	9,362	644	2,703	445	46,147	
12	Belgaum	22,339	5,139	440	342	3,014	31,544	
13	Bijápur	18,605	7,836	980	325	3,457	31,203	
14	Sholápur	22,394	6,883	861	1,455	2,250	33,843	
15	Sátára	18,935	5,977	2,212	198	178	27,500	
16	Poona	34,568	13,207	2,870	675	1,606	52,926	
17	Ahmednagar	18,227	4,564	1,123	446	2,083	26,443	
18	Násik	33,756	9,015	572	888	2,850	47,081	
19	West Khándesh ...	42,807	10,526	396	960	1,357	56,046	
20	East Khándesh... ...	28,756	8,440	1,378	1,818	4,297	44,689	
	Total Charges. 1915-1916 ...	7,03,563	1,92,937	41,613	40,044	*(a) 85,270	10,63,427	
	Total Charges. 1914-1915 ...	6,80,727	1,88,352	52,518	44,626	*1,04,005	10,70,268	

* Exclusive of the Opium and A'bkári compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.

(a) Inclusive of Rs. 45,056 on account of refund of Opium Pass Fee to several Native States.

S. R. ARTHUR,

Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molassis spirit.	Country Spirit Distilleries. Central Distilleries, public or private. Toddy spirit.	Country Spirit Distilleries. Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1 Ahmedabad	...	1	...	...	...	...	12	...	...	...	3	1	4	(*h*)4	...	5
2 Kaira	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...
3 Panch Mahâls	...	...	(*a*)1	...	...	...	2	...	...	...	...	...	...	1	...	...
4 Broach	...	...	...	...	...	...	5	...	...	...	...	...	...	1	...	...
5 Surat	...	...	...	1	...	...	14	...	...	...	2	...	...	1	...	...
6 Thâna	...	...	...	...	...	...	8	...	...	...	...	...	7	2	1	11
7 Bombay	...	...	...	...	...	45	134	2	...	...	3	11	(*b*)44	(*i*)2	...	71
8 Kolâba	...	...	...	6	...	...	9	...	...	...	...	5	2	2	...	1
9 Ratnâgiri	...	...	...	...	3	...	6	...	...	...	...	...	...	...	...	...
10 Kânara	...	...	...	...	1	...	4	...	...	...	1	...	...	1	...	...
11 Dhârwâr	...	...	...	...	...	...	12	...	...	...	4	...	...	2	...	...
12 Belgaum	...	...	...	...	...	...	15	...	...	...	1	...	(*c*) 1	3	...	...
13 Bijâpur	...	...	...	...	...	...	6	...	...	...	...	...	...	1	...	...
14 Sholâpur	...	...	...	...	...	...	5	...	...	...	...	...	1	2	...	14
15 Sâtâra	...	...	...	...	...	...	13	...	...	...	2	2	(*d*)1	1	...	...
16 Poona	...	...	...	1	...	...	37	...	...	...	2	9	(*e*)9	(*j*)4	1	77
17 Ahmednagar	...	...	...	...	...	...	9	...	...	...	...	...	(*f*)4	1	...	...
18 Nâsik	...	...	...	...	...	...	15	...	...	...	...	4	(*g*)3	2	1	29
19 West Khándesh	...	...	...	1	...	...	4	...	...	...	...	...	...	1	...	...
20 East Khándesh	...	...	...	...	...	...	6	...	...	...	...	...	1	1	...	...
Total 1915-1916	...	1	10	4	1	45	318	2	...	...	18	32	(*l*)77	32	3	203
Total 1914-1915	...	...	13	8	1	36	283	2	...	...	19	32	(*m*)76	31	3	191

District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.										Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bhâng, Ganja, etc.).	Cocaine licenses.	
1	18	19	20	21	22	23	24	25	26	27	28	29
	Off On											
1 Ahmedabad	11 ...	46	...	...	1	5	6	114	74	35	24	
2 Kaira	2 ...	75	25	...	...	...	25	84	10	16	8	
3 Panch Mahâls	1 ...	52	6,633	...	5	...	6,638	36	3	5	4	
4 Broach	4 ...	41	30	...	67	6	103	33	30	14	16	
5 Surat	7 ...	174	11,547	2	383	211	12,146	22	23	18	18	
6 Thâna	10 ...	220	78	...	963	175	1,216	17	35	20	18	
7 Bombay	52 44	249	1	80	110	100	291	12	515	36	232	
8 Kolâba	7 ...	112	10	...	93	24	127	16	11	17	7	
9 Ratnâgiri	6 ...	171	...	...	871	78	949	8	14	15	...	
0 Kânara	6 ...	93	...	...	236	72	308	11	2	21	2	
1 Dhârwâr	7 ...	117	...	...	21	109	130	16	23	48	21	
2 Belgaum	6 ...	86	...	...	16	79	95	17	25	35	17	
13 Bijâpur	2 ...	59	...	...	61	97	158	10	6	23	5	
14 Sholâpur	6 ...	27	...	...	10	11	21	46	11	27	13	
15 Sâtâra	8 ...	51	83	...	...	6	89	42	8	35	6	
16 Poona	17 ...	48	7	2	28	28	65	50	64	47	39	
17 Ahmednagar	6 ...	20	...	...	1	6	7	65	9	44	3	
18 Nâsik	7 ...	95	14	...	31	21	66	42	8	38	...	
19 West Khándesh	3 ...	95	...	...	1	4	5	33	6	21	4	
20 East Khándesh	5 ...	115	...	...	3	2	5	80	5	56	5	
Total 1915-1916	173 44	1,937	18,428	84	2,904	1,034	22,450	763	882	571	447	
Total 1914-1915	175 46	(*k*)1,939	14,820	84	2,233	1,087	18,224	760	813	563	438	

(*a*) Exclusive of the distillery at Wadia in the Sankheda Mewas under the Rewa Kántha Agency.
(*b*) Includes 3 Military Canteen tenant licenses and 1 Steamer license.
(*c*) Military Canteen tenant license.
(*d*) License for sale of liquor to the Officers' and Sergeants' Messes.
(*e*) Includes 5 Canteen tenant licenses.
(*f*) Includes 3 Canteen tenant licenses.
(*g*) Includes 1 Canteen tenant license.
(*h*) Includes 1 Dining car license.
(*i*) Dining car licenses.
(*j*) Includes 1 Dining car license.
(*k*) There were 242 shops in Bombay during 1914-15 and not 244 as shown in last year's report.
(*l*) Includes 62 ordinary Refreshment Room licenses.
(*m*) Includes 60 ordinary Refershment Room licenses.

NOTE.—Shops shown in column 19 are those actually licensed during the year and are exclusive of the number shown as closed for want of bids in column 3 of Appendix B.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.											Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
1 Ahmedabad	...	...	...	...	(r)19,753	9 6 0 and 11 4 0	...	...	...	...	...	...	82,820	80,730	(40° U.P.) 1,415
2 Kaira	...	...	...	...	...	...	...	...	...	...	...	...	27,556	93	(40° U. P.) 27,265
3 Panch Mahâls	...	...	...	...	...	...	...	...	...	...	...	...	25,653	1,92,318	.....
4 Broach	...	...	...	...	...	...	...	...	...	...	...	...	58,286	36,870	.....
5 Surat	...	...	...	...	...	...	...	...	...	...	...	...	1,47,737	3,23,840	.....
6 Thâna	...	...	...	...	...	...	...	...	...	...	...	...	1,16,83	5,23,289	.....
7 Bombay	...	...	15,295	25° U.P. to 50° U.P.	9 6 0 and 11 4 0	(p)43,302 (q) 384	9 6 0 and 11 4 0 and 7 13 0 and 11 4 0	...	...	3:0	13 0 0 and 18 12 0	...	6,15,134	13,508	.....
8 Kolâba	...	...	...	...	...	...	...	...	...	...	...	...	1,20,015	71,730	.....
9 Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	...	49,809	92,334	.....
10 Kánara ... Below-ghat	...	...	...	...	...	...	...	...	...	...	...	...	25,135	...	(40° U.P.) 2,449
10 Kánara ... Above-ghat	...	...	...	...	...	...	...	...	...	...	...	...	21,555	3,923	...

NOTE.—Toddy spirit is sold in the coast tálukas of the Kánara District, and in

(p) Inclusive of 36,426 gallons supplied to Government Departments free of duty.

(q) Medicinal spirits.

(r) Inclusive of 15,408 gallons supplied to Government Departments free of duty.

	Rs. a. p.	Rs. a. p.		Rs.	Rs.				
95,256	4 8 0 (*a*) 2 4 0 (*a1*) 3 12 0 (*a2*) 2 4 0 (*a3*) 1 8 0 (*a4*)	2 0 0 (*a*) 0 14 0 (*a1*) 1 10 0 (*a2*) 1 6 5 (*a3*) (60° U.P.) 0 12 0 (*a4*) (40° U.P.) 1 3 0 (*a4*)	5,597	27	35	762	2,460*	508	(*a*) Ahmedabad City, Cantonment and 5 miles round. (*a-1*) Parántij Táluka including Modása Mahál (exclusive of Deroli, Amodra and Indran villages) and Rakhiál village in the Mahi Kántha Agency. (*a-2*) Rest of the district. (*a-3*) Deesa Cantonment. (*a-4*) All the States and tálukas under the Mahi Kántha Political Agency except Idar, Danta and Pol and those mentioned under (*a-1*), (*b*) and (*b-1*).
37,063	2 4 9 (*b*) 1 11 0 (*b1*)	1 11 0 (*b*) 1 1 3 (*b1*)	3,008	27	35	268	785	30	(*b*) Mátar, Mohmadabad, A'mand, Nadiád and Borsad Tálukas, Dákor Town, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency. (*b-1*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khádal Táluka.
96,167	2 4 0 (*c*) 1 8 0 (*c1*) 1 8 0 (*d*)	0 14 0 (*c*) 0 8 0 (*c1*) 0 8 0 (*d*)	1,955	27	35	199	240	...	(*c*) Whole of the district and Bhádarwa and Dodka Mewás States in Rewa Kántha. (*c1*) Pandu Mewás and Saukheda Mewás. (*d*) Bálásinor State in the Rewa Kántha Agency.
58,462	4 8 0	2 0 0	2,144	30	40	160	703	...	
2,40,339	4 8 0 (*e*) 3 0 0 (*e1*) 1 8 0 (*e2*)	2 0 0 (*e*) 1 4 0 (*e1*) 0 12 0 (*e2*)	995	30	40	620	1,199	...	(*e*) Surat City and 5 miles round, Chorasi and Olpád Tálukas and western part of Bulsár Táluka and the towns of Párdi and Umarsadi. (*e1*) Jaláipur Táluka and western part of Bárdoli, Mándvi and Chikhli Tálukas, Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern part of Bulsár, Mándvi, Bárdoli and Chikhli Tálukas. (*e2*) The Dángs.
2,96,941	5 4 0 (*f*) 3 12 0 (*f1*) 4 8 0 (*f2*) 4 8 0 (*f3*)	2 6 0 (*f*) 1 10 0 (*f1*) 2 0 0 (*f2*) 2 4 0 (*f3*)	421	30	40	108	783	...	(*f*) Sálsette Táluka and Bassein Town. (*f1*) Rest of the Bassein Táluka and Umbergaon Petha. (*f2*) Máhim and Dahánu Tálukas. (*f3*) Rest of the district.
4,66,753	5 10 0	2 13 0	8,302	30	40	4,034	3,120	4,188	
1,18,703	3 12 0	1 14 0 (*g*) 1 10 0 (*g1*)	324	30	40	85	719	...	(*g*) Karjat and Panvel Tálukas. (*g1*) Rest of the district.
74,291	3 0 0 2 6 4 (*h*)	1 8 0 1 3 2 (*h*)	78	30	40	0	681	...	(*h*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-9-8 in the case of 25° U. P. and Re. 0-4-10 in that of 40° U. P.
20,320 17,736	2 4 0 2 0 7 (*i*) 5 4 0	1 10 0 1 10 2 (*i*) ½ 6 0	91	30	40	...	1,055	...	(*i*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-9-8 in the case of 25° U. P. and Re. 0-7-0 in that of 40° U. P.

the whole of the Ratnágiri District. The duty is exclusive of the tree-tax.

* Deesa 45° U.P., Kaira and Kánara (below-ghat) area 40° U.P.

(*s*) 30° U. P. in the case of the districts of Poona, Ahmednagar, Sátára and Sholápur.

					Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.					
11	Dhárwár ...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,48,701	4,530	.....	
12	Belgaum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	88,225	10,025	.....	
13	Bijápur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	30,300	32,045	.....	(30° U. P.)
14	Sholápur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55,225	31,020	
15	Sátára ...	...	...	...	...	...	...	..	..	...	...	...	...	...	...	23,135	50,780	
16	Poona ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,990	1,71,240	
17	Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,315	38,060	
18	Násik ...	...	...	...	...	...	...	...	...	...	...	...	...	...	79,755	94,136	.....	
19	West Khándesh	..	...	...	...	...	...	...	...	...	...	...	...	...	21,921	3,23,379	.....	
20	East Khandesh	...	...	...	...	...	...	...	...	...	...	...	...	...	24,267	2,52,140	.....	
	Total ...	1915-1916 ...	15,295	...	...	63,145 384	...	...	...	320	...	...	...	16,83,707	21,50,465	(40° U.P.) 31,120 (30° U.P.) 2,91,100	
		1914-1915 ...	3,153	...	...	83,588 374	...	200	...	103	...	4,455	...	17,51,327	21,55,480	(40° U. P.) 9,248 (30° U. P.) 2,705 (20° U. P.) 4,26,382	

FORM No. 4.

Consumption.

From Central Distilleries, or Private.			Opium and its Preparations.			Other Drugs.			Remarks.
	(n) Rates of duty per Gallon.		(o) Issues in sers from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser.		Amount sold by retail in sers.			
Equivalent of London Proof of the total of columns 12, 13 and 14.	(s) 25° U.P.	00° U.P.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
15	16		17	18	19	20	21	22	23
				Rs.	Rs.				
1,13,338	5 4 0	2 6 0	370	30	40	4	3,417	2	
70,589	5 4 0	2 6 0	312	30	40	...	1,086	...	
35,610	4 8 0	2 0 0	189	30	40	2	1,348	...	
43,301	5 4 0	2 6 0	5,113	30	40	35	3,043	18	
41,800	5 4 0	2 6 0	1,631	30	40	34	5,019	...	
1,33,36	5 4 0	2 6 0	5,254	30	40	399	4,835	120	
29,508	5 4 0	2 6 0	5,327	30	40	115	2,410	...	
97,470	5 4 0 (k) 3 12 0 (k1) 2 4 0 k2) 4 8 0 (k3)	2 6 0 (k) 1 10 0 (k1) 0 14 0 (k3) 2 0 0 (k3)	2,132	30	40	176	2,826	146	(k) Násik City. (k1) Báglan and Kalvan Tálukas. (k2) Point Tálukás. (k3) Rest of the district.
1,45,798	4 8 0 (l) 2 4 0 (l1) 3 12 0 (l2)	2 0 0 (l) 0 14 0 (l1) 1 10 0 (l2)	1,098	30	40	77	570	...	(l) Dhulia, Sindkheda and Shirpur Tálukas (l1) Navápur Petha. (l2) Rest of the district.
1,19,056	4 8 0 (m) 3 12 0 (m1)	2 0 0 (m) 1 10 0 (m1)	3,733	30	40	254	1,499	...	(m) Bhusáwal Town. (m1) Rest of the district.
23,55,371	.....	...	48,074	...	...	7,341	48,757	5,013	(n) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
25,24,282	.....	...	43,587	...	...	6,659	49,593	4,057	(o) These are really sales of Opium in seers.

S. R. ARTHUR,
Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

	District.	Population				Number of Persons per Retail Shop for sale of	
						Liquors.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 23 of Form 3.
	1	2	3	4	5	6	7
1	Ahmedabad ...	.....	.....	.....	827,809	17,996	1,65,562
2	Kaira ...	.....	.....	.....	691,744	9,223	.....
3	Panch Maháls ...	.....	.....	.....	322,695	6,206	.....
4	Broach ...	.....	.....	.....	306,717	7,481	51,119
5	Surat ...	.....	.....	.....	654,109	3,738	3,100
6	Thána ...	.....	.....	.....	882,309	4,010	5,042
7	Bombay ...	.....	.....	.....	979,445	4,098	9,795
8	Kolába ...	.....	.....	.....	594,166	5,305	24,,757
9	Ratnágiri ...	.....	.....	.....	1,203,638	7,039	15,431
10	Kanara ...	.....	.....	.....	430,548	4,630	5,980
11	Dhárwár ...	.....	.....	.....	1,026,005	8,769	9,413
12	Belgaum ...	.....	.....	.....	943,820	10,975	11,947
13	Bijápur ...	.....	.....	.....	862,973	14,627	8,897
14	Sholápur ...	.....	.....	.....	768,330	28,457	69,848
15	Sátára ...	.....	.....	.....	1,081,278	21,202	1,80,213
16	Poona ...	.....	.....	.....	1,071,512	22,323	38,268
17	Ahmednagar ...	.....	.....	.....	945,305	47,265	1,57,551
18	Násik ...	.....	.....	.....	905,039	9,527	43,097
19	West Khándesh ...	.....	.....	.....	580,723	6,113	1,45,181
20	East Khándesh ...	.....	.....	.....	1,034,886	8,999	5,17,443
	Total ...	.....	.....	.....	16,113,051	8,319	15,583

	District.	Number of Persons per Retail Shop for sale of		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 35 of Form 1.	Remarks.
		Drugs						
		Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
	1	8	9	10	11	12	13	14
				Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	7,261	23,652	7,212	327	725	7,532	
2	Kaira ...	8,235	43,234	1,804	182	124	2,737	
3	Panch Maháls ...	8,964	64,539	7,859	269	63		
4	Broach ...	9,294	21,908	12,922	285	287	12,925	
5	Surat ...	29,732	36,339	26,774	75	407	26,311	
6	Thána ...	51,901	44,115	23,924	41	87	23,213	
7	Bombay ...	81,620	27,207	49,959	(a) 14,329	3,183	65,562	
8	Kolába ...	37,135	34,951	11,245	30	134	10,768	
9	Ratnágiri ...	150,455	80,243	3,631	3	60	3,410	
10	Kánara ...	39,141	20,502	6,134	7	438	5,953	
11	Dhárwár ...	64,125	21,375	9,768	19	992	10,352	
12	Belgaum ...	55,519	26,966	7,560	15	303	7,566	
13	Bijápur ...	86,297	37,521	4,478	18	289	4,440	
14	Sholápur ...	16,703	28,457	5,373	403	713	6,060	
15	Sátára ...	25,745	30,894	3,205	91	904	3,952	
16	Poona ...	21,430	22,798	10,616	307	1,087	11,523	
17	Ahmednagar ...	14,543	21,484	2,559	216	901	3,414	
18	Násik ...	21,549	23,817	6,540	129	516	6,692	
19	West Khándesh ...	17,598	27,653	11,346	124	216	10,732	
20	East Khándesh ...	11,628	18,480	6,038	197	291	6,109	
	Total ...	21,118	28,219	10,931	999	657	11,957	

(a) This very high average is due to the fact that the greater part of the total opium revenue on account of the gain on sale-proceeds of opium (Rs. 13,63,296) which is really for the whole of the Presidency proper is, for the sake of convenience, shown against Bombay.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

No. EXC.—426 OF 1916

REVENUE DEPARTMENT:

Office of the Commissioner in Sind,

Government House, Karáchi, 22nd September 1916.

MEMORANDUM.

The Commissioner in Sind has the honour to submit the report prepared by the Assistant Commissioner of Salt, Excise and Opium in Sind, on the administration of the Sind Excise Department for the year 1915-16.

Alteration in the Excise system.

2. In addition to the alterations of system referred to in the report several changes were effected in departmental arrangements resulting in reduction in expenditure.

Country spirits.

3. According to the figures of recorded sales at licensed shops the consumption of country spirits rose from 208,000 to 220,000 proof gallons approximately. This increase is attributed to the substitution of country for foreign liquor owing to the enhanced cost of the latter arising from the war. In certain localities this consumption did not increase, notably in the villages of the Hyderabad and Nawabshah districts and the head-quarter town of Mirpurkhás. The increase was however considerable in Hyderabad town where the population resumed normal proportions after the cessation of the plague epidemic of the previous year. The Assistant Commissioner remarks that in anticipation of the reduction in the strength of strong liquor from 10° U. P. to 15° U. P. from the 1st April 1916 the people in all districts of the Province stocked large quantities of liquor at the old strength prior to that date. Special instructions were issued by the Commissioner to guard against this contingency by restricting issues from the several warehouses in the Province to the average quantities ordinarily issued in the month of March. Excessive issues were, however, made in the case of Hyderabad and Sukkur. There was no influx of plague refugees into Lárkána as in the previous year but on the contrary an exodus owing to the prevalence of plague in the town during the year under report. In these circumstances the Commissioner is disposed to accept the reasons assigned by the Collector for the increase in the Lárkána figures. Concurrently with the reduction of the authorised strength of country liquor with effect from 1st April last the rates of still-head duty were increased by four annas for both strong and weak liquor and the selling prices were also enhanced by four annas per gallon. The question of the feasibility of the further enhancement of the still-head duty in the larger towns is under consideration.

4. In paragraph 4 of last year's review attention was drawn to the difference between the figures of issues to licensees from the Kotri distillery and the bonded warehouses as compared with the sales reported by licensees. A further scrutiny of the figures has brought to light a mistake in calculations with the result that the actual difference between these sets of figures was less than that reported: moreover issues to special permit-holders were included in the figures of issues to licensees but not in sales reported by licensees. The figures for the year under report are as follows:—

	Issues to licensees exclusive of issues to special permit holders.	Sales reported by licensees.
	Gallons.	Gallons
Kotri liquor ...	1,90,342	2,20,000
Uran liquor ...	24,687	
Total ...	2,15,029	

Foreign liquor importations.

5. The war caused importations by sea into Karáchi of foreign liquor including consignments intended for Provinces in Northern India to drop still further from 761,213 gallons in 1913-14 and 677,211 gallons in 1914-15 to 597,191 gallons during 1915-16.

Imported fermented liquor also showed a further decrease of 60,000 gallons approximately. The decrease in imports from Europe led to larger importations of bottled beer from Japan which rose approximately to 10,000 gallons.

Consumption.

6. The inability to obtain supplies of cheap foreign liquor and the rise in prices of superior brands naturally caused a decrease in consumption. In the town of Karáchi an enormous decline of 84,000 gallons of fermented liquor and 22,000 gallons of wines and spirits is reported. European troops passed through Karáchi in smaller numbers than in the first year of the war and this fact partly accounts for the decline in consumption of fermented liquors. The figures of consumption for previous years are however inaccurate inasmuch as the sales of firms to retail licensees were included in figures of consumption thus making the figures of consumption by the public larger than they actually were. The figures of sales to the public in 1915-16 and those reported in the previous year are contrasted below :—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.
1914-15 ...	133,401	8,842	640	39,856
1915-16 ...	49,368	3,347	370	23,933

In the year under report the following wholesale issues to licensees have been separated from the above figures :—

Fermented liquors.	Wines.	Liqueurs.	Spirits.
Gallons.	Gallons.	Gallons.	Gallons.
29,384	3,825	72	12,419

Intoxicating drugs.

7. The consumption of drugs during the year under report as compared with that of the previous year is as shown below :—

	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1914-15 ...	109,427	7,040	1,019
1915-16 ...	112,226	7,316	979

The increase occurs almost entirely in the Sukkur district where the consumption of bhang rose from 28,492 to 35,655 seers and of charas from 916 to 1,243 seers. There was a remarkable rise in the figures of consumption of every description of intoxicant in the Sukkur district which the Collector attributes generally to the influx of people into the district owing to the prevalence of plague in neighbouring districts : as regards bhang the unusual heat of the summer of 1915 is reported to have caused an abnormal demand for this cooling drink in the district. The policy of suppression of the consumption of charas was continued and the sale of the drugs was stopped at 23 additional shops with effect from the 1st April 1915. Notwithstanding the fact that in the Sukkur district 8 of these shops were closed the sales of charas in that district rose by 327 seers.

Opium.

8. The total licit sales of opium were 9,082 seers against 9,684 in the previous year and 9,331 in 1913-14. In the Karáchi district the larger sale of the previous year, 2,439 seers as compared with 1,904 seers in 1915-16, was due to supplies being taken by the Military authorities for troops proceeding to the war. Sales also dropped in Thar and Párkar where a condition of scarcity prevailed in the Desert division of that district owing to the absence of rains. The Sukkur district records an increase of 100 seers in the consumption of opium also.

Financial results.

9. The gross revenue of the year amounted to Rs. 23,74,617 representing an increase of about half a lákh over that of the previous year. The net revenue after deducting the total expenditure against 7—Excise as shown in the footnote to imperial form

no. 2 amounted to Rs. 22,82,109 against Rs. 22,31,676 in the previous year. License fees on liquors and drugs were enhanced by Rs. 57,000 nearly and still-head duty on country liquor yielded Rs. 45,000 more. Departmental charges fell from Rs. 40,500 to Rs. 37,300. The country liquor bonded warehouse at Sukkur, which was formerly located in a hired building in charge of an Inspector, was accommodated with effect from the 1st June in a vacant warehouse in the salt depôt, a single Inspector being placed in charge of both the salt and the liquor warehouses. In addition to effecting a saving of about Rs. 2,000 per annum in rental and establishment charges the measure also obviated an expenditure of about Rs. 15,000 which had been sanctioned for the construction of a new liquor warehouse at Sukkur. The Commissioner also eliminated several other superfluous posts in the department by allowing them to remain unfilled at the end of the year: the saving anticipated from this measure on account of establishment charges and travelling allowance will amount to about Rs. 14,000 per annum. But a portion of this sum is likely to be absorbed by the creation of the post of distillery Supervisor referred to in the Commissioner's No. Exc-260, dated 15th May 1916, and a couple of divisional Inspectorships. The Commissioner's report in connection with this scheme of reorganization will be submitted after the touring season.

Offences against Excise laws.

10. During the year 112 cases under the A'bkári Act (17 relating to liquor and 95 to drugs) and 61 under the Opium Act were dealt with. Convictions were obtained in 90 cases under the A'bkári Act and in 61 cases under the Opium Act. 19 of the drug cases related to the illicit smuggling of bhang into the districts of Lárkána and Upper Sind Frontier from across the Baluchistan border. Several important cases were successfully investigated by the Karáchi Town Inspector, Mr. Thurley, and the Collector of Karáchi has brought to notice the detective ability displayed by this officer in supervising the excise traffic.

Excise Bureau.

11. The initial work of the bureau has been completed on the lines laid down by the Government of India. It is now no longer necessary to keep the bureau under the immediate supervision of the Commissioner and the work of maintaining it has been transferred to the Assistant Commissioner of Salt, Excise and Opium.

Port Distillery at Karachi.

12. The scheme of erecting an up-to-date and modern distillery at Karáchi or in the mofussil is receiving consideration.

13. The main feature of the year under report is the further decrease in the consumption of foreign spirits, due chiefly to the increase in prices of all descriptions of foreign liquor owing to the continuance of the war and to the enhancement of the tariff rate of duty towards the close of the year. The consumption of country liquor increased in spite of the selling prices being raised but not to the extent of the fall in the consumption of foreign liquor. The net result has been a decrease in the consumption of liquor but in spite of this fact the year has been signalised by a general enhancement of indirect taxation in the shape of heavy increases of license fees on both foreign and country liquor and larger receipts from still-head duty, the combined result being an increase of over 72,000 rupees in the revenue from liquors. Although the excise revenue represents an increase of 62% in the last ten years, the number of licensed shops for the retail vend of intoxicants has fallen in the same period from 1,072 to 809 and the consumption of drugs, opium and liquors generally has diminished. One of the most satisfactory features of the experience of the Sind Excise Department is the entire absence of any indication of drunkenness in the mofussil. Prosecutions were practically confined to the town of Karáchi where there were 37 convictions involving 60 persons. These figures are not discreditable for an important seaport town with a large shipping and harbour community and a heterogeneous population. The second Sind Temperance Conference was held at Lárkána in November 1915 and passed several resolutions dealing with matters of temperance reform, copies of which were submitted to Government. Several of the measures advocated, such as the promotion of temperance teaching in schools, the closing of shops on the occasions of Mahomedan and Hindu festivals and restricting the hours of business are already in force but it has not been

possible to take steps to carry out the other recommendations of the Conference. Although there were no meetings of the advisory committees for the towns of Karáchi and Hyderabad the committees were consulted by circular whenever necessary. An advisory committee was appointed for the town of Rohri during the year.

There is a noticeable decline in the sale of cocaine in Karáchi probably as a result of the war and diminished supplies. The Customs Preventive and the Excise staff in Karáchi are alive to the necessity of vigilance in connection with the illicit traffic in cocaine and exciseable articles.

H. S. LAWRENCE,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

No. E.—510 OF 1916-17.

SALT, EXCISE AND OPIUM DEPARTMENT.

From

P. PHILLIPOWSKY, ESQUIRE,
Assistant Commissioner of Salt, Excise and Opium in Sind;

To

THE COMMISSIONER IN SIND.

Assistant Commissioner's Office:
Karáchi, $\frac{17}{20}$th July 1916.

Sir,

I have the honour to submit the annual report on the administration of the Excise (A'bkári and Opium) Department of the Province of Sind for the year ending 31st March 1916. As usual, in accordance with the orders contained in Government Resolution No. 4679, dated 20th June 1904, only Excise opium is dealt with in the portion of the report which relates to opium.

The statements referred to in Government Resolution, Revenue Department. Nos. 2302 and 5120, dated 5th March and 30th May 1912, respectively, are hereto annexed. Provincial statements A and B referred to in paragraph 6 of Government Resolution, Revenue Department, No. 3616, dated 17th April 1913, also accompany. The latter statement (B) has been amplified in accordance with paragraph 2 of Government Resolution, Revenue Department, No. 831, dated 27th January 1914.

2. The charge of the Department was held by the following officers during the year:—

Mr. G. Birch from 1st April to 7th June 1915.

Mr. A. G. H. Sievwright from 8th June to 10th November 1915.

Mr. P. Phillipowsky from 11th November 1915 to 31st March 1916.

3. The following important changes were made in the system and arrangements during the year 1915-16:—

(i) the enhancement of duty on ganja from Rs. 7-8 to Rs. 10 per seer, *vide* Government Resolution No. 3311-117, dated 19th March 1915.

(ii) the fixing of a maximum limit of possession of cocaine for licensees, *vide* Government Order No. 1598, dated 9th February 1915.

(iii) the maximum and minimum selling prices of Kotri liquor were further raised by 4 annas and 2 annas per gallon in the case of strong and weak liquors respectively.

(iv) the further closure of 23 shops licensed for the sale of charas was effected in the several districts of the Province.

(v) at the end of the year the Commissioner in Sind in his circular no. Exc. 134, dated 23rd March 1916, fixed a fee of Rs. 5 for the purchase of country liquor from the Kotri distillery by persons holding special permits under section 17 of the Bombay A'bkári Act, with effect from 1st April 1916.

4. A scheme for the revision of the Excise Establishment is still receiving the attention of the Commissioner in Sind, and in the interim permission has

been granted for the retention of the services of the temporary clerk, referred to in paragraph 4 of the previous year's report, for a further period of 12 months.

5. The following table exhibits the total realization of revenue from liquor, intoxicating drugs, and opium during each of the last 5 years :—

Head of Revenue.	1911-12.	1912-13.	1913-14.	1914-15.	1915-1
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs ...	5,08,958	5,07,656	4,77,559	4,98,871	5,08,206
Foreign and other liquors dutiable at tariff rates.	35,092	28,568	33,429	35,243	52,999
Country spirit	13,86,868	14,12,685	14,37,332	14,04,503	14,58,354
Toddy	1,035	1,265	1,072	1,442	936
Opium	2,39,858	3,68,094	3,15,173	3,74,493	3,47,934
Miscellaneous	318	485	5,734	12,716	5,188
Total ...	21,72,129.	23,18,753	22,70,299	23,27,268	23,74,617

The increase of Rs. 47,349 over the figures of the previous year is arrived at as under :—

			Rs.
(1) Under intoxicating drugs	...	...	9,335
(2) Under foreign and other liquors	...	...	18,756
(3) Under country spirit	...	...	53,851
		Total increase ...	81,942

Deduct decrease—			
	Rs.		
1. Under toddy ...	...	506	
2. Under opium ...	...	26,559	
3. Under miscellaneous ...	...	7,528	
Total ...		34,593	34,593
		Net increase ...	47,349

6. The figures in columns 12 to 15 of imperial form 4 represent issues from the distillery and the bonded warehouses.

The actual sales of Kotri and Uran liquors in districts of the Province during the year under review were :—

	Proof gallons. 1914-15.	Proof gallons. 1915-16.
Karáchi	73,285	75,577
Hyderabad	53,945	58,782
Nawábsháh	17,941	16,247
Sukkur	20,261	24,026
Lárkána	24,767	27,786
Thar and Párkar	10,154	9,286
Upper Sind Frontier	7,559	8,341
Total ...	2,07,912	2,20,045

It will be seen from these figures that the total increase in consumption amounted to 12,133 proof gallons.

The Karáchi district shows an increase of 2,292 proof gallons which the Collector attributes to some extent to the rise in the prices of foreign liquor, but perhaps chiefly to an increase in the general standard of living.

The increase of 4,837 proof gallons in the Hyderabad district is attributed to the tendency of the middle class people to use it in place of European liquor of which the price has risen on account of the war.

The Nawábsháh district was responsible for a falling of 1,694 proof gallons of liquor which is attributed to the closure of 3 liquor shops at Kazi Ahmed, Gachero and Doulatpur.

There was an increase of 3,765 proof gallons in the Sukkur district which the Collector remarks is due to a reduction in the strength of strong liquor from 1st April 1916, which led the people to purchase liquor of former strength upto the maximum limit allowed under the rules, for use on future occasions, and also to an influx of people from the adjoining districts when plague broke out there at the beginning of the year.

In connection with the increase of 3,019 proof gallons in the Lárkána district, the Collector of Lárkána writes: "Owing to the detection of frauds perpetrated at the bonded warehouse, Lárkána, in the beginning of the year under report, the unauthorized removal of liquor from the bonded warehouse ceased, and the total issues from it during 1915-16 rose to 30,022 gallons as against 26,825 gallons in 1914-15." The reasons given by the Collector of Sukkur for the increased consumption of country liquor in his district apply with equal force to the Lárkána district, as there is not the slightest doubt that owing to the anticipated reduction in the stregth of strong liquor from 10° U.P. to 15° U.P. from the 1st April 1916 the people in all districts of the Province stocked large quantities of liquor.

In the Thar and Párkar district there was a decrease of 868 proof gallons which the Collector reports was affected partly by the closing of the liquor shop at the village of Khan in the Mirpurkhas táluka, but mostly to the ill effects of the war on trade and to the badness of the season.

The increase of 782 proof gallons in the Upper Sind Frontier district is stated by the Deputy Commissioner to be due to a rise in the prices of imported foreign liquors. Country liquor was purchased as a substitute.

The average consumption per head of population in the Province was 3·006 drams against 2·84 in the previous year.

The contract supply system is in force in Sind. This is the sixth year during which the contract for the manufacture and supply of molasses country spirit from the Kotri central distillery has been given out for a period of one year only. The license for the supply of Uran liquor for a period of three years expired on the 31st March 1916, and the contract has been renewed for a period of one year only, at revised rates.

The proposal to introduce steam stills and upto date methods of distillation is still under consideration, along with the proposal for the transfer of the distillery from Kotri to Karáchi, but the scheme is likely to be suspended owing to the financial situation.

As in the preceding year there were only two contract distillers for the three contract areas of the Province.

The number of stills licensed in the central distillery at Kotri was 25 (22 worm and 3 pot stills) and the capacity of these was 4,573 gallons. The total quantity of liquor manufactured at the Kotri distillery is shown in the subjoined table:—

Contract area.		Plain spirit.					Flavoured spirit.				
		40° U.P.	10° U.P.	O.P.	L.P.	15° U.P.	40° U.P.	10° U.P.	O. P.	L. P.	15° U.P.
		G. D.	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.	G. D.
Karáchi district ...		272 6	747 10	0 0	10 6	88 0	0 0	54,301 29	20 10	62 13	1,302 0
Hyderabad, Nawábsháh and Thar and Párkar districts.		653 40	602 32	0 0	0 0	0 0	50 0	83,850 39	7 28	0 0	2,282 0
Sukkur, Lárkána and Upper Sind Frontier districts.		590 8	2,853 41	6 8	0 0	0 0	468 6	61,647 14	2 24	0 0	1,826 8
Total ...	1915-16 ...	1,516 6	4,203 35	6 8	10 6	88 0	518 6	1,99,799 34	30 14	62 13	5,410 8
	1914-15 ...	1,701 19	12,691 19	0 7	0 0	0 0	460 22	2,06,241 29	13 10	0 0	0 0

The approximate cost of manufacturing liquor is compared with that of the previous year below:—

	1914-15.		1915-16.	
	Weak.	Strong.	Weak.	Strong.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Plain liquor, per gallon	0 15 8	1 6 5	0 14 9	1 6 7
Flavoured liquor, per gallon	1 0 4	1 7 5	0 15 5	1 7 0

The following statement shows the sanctioned rates at which liquor was issued from the Kotri distillery and the four bonded warehouses in Sind to retail licensees in the contract areas during the years 1914-15 and 1915-16:—

Contract Area.	Place of Issue.	1914-15. Issue rate per gallon.				1915-16. Issue rate per gallon.			
		Plain.		Flavoured.		Plain.		Flavoured.	
		10° U.P.	40° U.P.	10° U.P.	40° U.P.	10° U.P.	40° U.P.	10° U.P.	40° U.P.
	Kotri Liquor.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi district	*Ex* Kotri distillery ...	1 3 0	0 12 0	1 5 0	0 12 5	1 6 9	0 14 2	1 7 6	0 14 11
	Ex Karáchi warehouse.	1 5 0	0 14 5	1 7 0	0 14 5	1 8 9	1 0 2	1 9 6	1 0
Hyderabad, Nawábsháh and Thar and Párkar districts.	*Ex* Kotri distillery ...	1 4 3	0 13 0	1 5 0	0 13 9	1 6 8	0 14 1	1 7 5	0 14 10
	Ex Hyderabad warehouse.	1 4 9	0 13 9	1 5 6	0 14 6	1 7 2	0 14 7	1 7 11	0 15 4
Sukkur, Lárkána and Upper Sind Frontier districts.	*Ex* Kotri distillery ...	1 3 0	0 12 6	1 5 0	0 13 0	1 6 6	1 0 0	1 7 0	1 0 6
	Ex Sukkur and Lárkána warehouses.	1 6 0	0 15 3	1 8 0	0 15 3	1 10 0	1 2 6	1 10 6	1 3 6
	Mhowra Liquor.								
Karáchi and Hyderabad districts.	*Ex* Karáchi warehouse.	1 4 0	0 13 6	1 6 0	0 15 6	1 4 0	0 13 6	1 6 0	0 15 6

Molasses imported from Java is the distilling base in use by the contract distillers, chiefly on account of its cheapness. The outturn, however, is very poor compared with that obtainable from Indian molasses. The flavouring

ingredients used in the manufacture of country spirit are obtained from the Persian Gulf, Ceylon, Kashmere, Afghanistan, and from parts of the Presidency, including Sind. These articles are not subject to local octroi duty, having been exempted under Government Resolution, General Department, No. 4381, dated 11th August 1897.

Toddy forms an insignificant item of the excise administration of the Province.

Sales during the past two years are contrasted below :—

	1914-15. Gallons.	1915-16. Gallons.
Karáchi	4,096	4,718
Lárkána	115	97
Total ...	4,211	4,815

The increase of 622 gallons in the consumption of toddy in the Karáchi district is attributed to the comparative increased expensiveness of other alcoholic beverages. The consumption of toddy is confined to the towns of Karáchi, Kotri and Lárkána, and it is not in demand in any of the other large towns of the Province. The farm in the Karáchi district, however, realized only Rs. 926 against Rs. 1,432 in the preceding year or a decrease of Rs. 506 due to smaller bids at the auction owing to want of competition. In Lárkána a fee of Rs. 10 only was levied for the sale of toddy. The same fee has been levied for the past 5 years.

7. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the imperial forms. The cultivation of hemp was permitted in deh Bubak of the Sehwan táluka in the Lárkána district; and the total area under cultivation amounted to 108 acres 20½ gunthas. The quantity of bhang produced was 3,598 maunds 20 seers and 60 tolas compared with 2,638 maunds 38 seers and 40 tolas in the preceding year.

The total realization of revenue under "intoxicating drugs" amounted to Rs. 5,08,206 against Rs. 4,98,871 in the preceding year; and there has thus been an increase of Rs. 9,335, of which the details are as follows :—

An increase of Rs.	9,909	in the Karáchi district.
Do.	814	do. Nawábsháh district.
Do.	2,229	do. Lárkána district.
Do.	14,437	do. Sukkur district.
Do.	1,109	do. Upper Sind Frontier district.
Do.	275	do. Thar and Párkar district.
Total ... Rs.	28,773	
Deduct decrease of	19,438	in the Hyderabad district.
Net increase ... Rs.	9,335	

The increase in the Karáchi and Lárkána districts is due to higher bids having been obtained at the auctions, consequent on keener competition. The increase in the Sukkur district is chiefly due to increased sales.

The increases in Nawábsháh, Thar and Párkar and Upper Sind Frontier districts being slight, call for no remarks. The Collector of Hyderabad explains the decrease of bhang in his district as due to the necessity of economy among mendicants and the poor classes on account of general rise in prices due to the war.

In the Karáchi district the consumption of ganja during the years 1914-15 and 1915-16 remained practically the same and calls for no special remarks. The increase of one maund in the consumption of charas is explained as being due to a certain predilection for the drug shown by the Baluchi troops then in Karáchi. The Collector of Karáchi remarks that at the commencement of the year owing to an unhealthy rivalry between the hemp drug merchants, sales of

bhang were being pushed in Karáchi town by means of transactions at prices below the legal minima. A few successful prosecutions brought about by the A'bkári Inspector Mr. Thurley remedied matters, and the total consumption for the year thus shows a considerable decrease.

There is a decrease of 1,836 and 112 seers in the sales of bhang and ganja respectively, and an increase of 39 seers in the sale of charas in the Hyderabád district. The decrease in the consumption of bhang has been explained above, while the increase in the consumption of charas is said to correspond with the decrease in ganja.

In the Nawábsháh district there is a decrease of 723 seers and 7 seers respectively in the consumption of bhang and ganja, while there is an increase of 97 seers in the consumption of charas. The decrease in the consumption of bhang and ganja is due to emigration of labourers who had collected in Nawábsháh during the construction of civil buildings and to the reduction in the number of shops. As regards the increase in the consumption of charas, the Collector states that it is due to a large feast (Bhandaro) having been given by a Bawa in Naushahro, which was attended by large number of fakirs not usually residents of the district.

The sales of bhang and charas in the Lárkána district show a falling off of 1,851 and 41 seers respectively. The decrease in the consumption of bhang and charas is due to exodus of people from Lárkána to other districts from April to May 1915 on account of the outbreak of plague in the district. Early in the months of January to March 1915, there was large influx of people from other districts on account of plague raging in Hyderabad and Karáchi districts. Thus while receipts rose unusually in 1914-15, they fell correspondingly in 1915-16. The increase in sales of ganja being slight, calls for no remarks.

An increase of 7,163 seers under bhang, 327 seers under charas and 4 seers under ganja in the Sukkur district is chiefly due to an influx of people from the adjoining districts when plague broke out there at the commencement of the year. The absence of rains in the last hot season also led to an increased consumption of bhang which is used as a cooling beverage.

Sales of bhang show a slight decrease, while those of ganja and charas show slight increase in the Upper Sind Frontier district, and this requires no special remarks.

In the Thar and Párkar district the sales under bhang, ganja and charas have decreased by 316, 2 and 217 seers respectively. The decrease in ganja is trifling and calls for no remarks, and that in bhang is attributed to the financial crisis caused by the war and poor harvests, while the decrease in charas is due to the closing of four shops during the year 1915-16.

License fees on drugs rose from a total of Rs. 2,24,558 to Rs. 2,53,440. Shops licensed for the sale of intoxicating drugs in the Province numbered 333 (imperial form 3, column 23) against 356 in the previous year and 369 in the year 1913-14.

The number of licenses granted during the year to Chemists, Druggists and Medical Practitioners for the sale of cocaine for *bonâ-fide* medicinal purposes was 54 against 51 in the previous year (imperial form 3, column 23). The quantity of cocaine imported by sea into Karáchi from foreign countries and the amount of duty levied thereon was :—

	Ozs.	Rs.
1914-15	90	40 duty.
1915-16	93	64 „

The quantity of confiscated cocaine received in the Customs House, and issued during the year, and the balance available on 31st March 1916 were as under :—

	Ozs.	Grains.
Balance in hand on 1st April 1915	296	$31\frac{7}{8}$
Quantity received	...	...
Quantity issued	11	$109\frac{3}{8}$
Balance available on 31st March 1916 ...	284	$402\frac{1}{2}$

The sale of cocaine was distributed as follows :—

	Ozs.	Drams.	Grains.
Karáchi	49	...	12½
Hyderabad	...	17	24¾
Sukkur	1	11	27
	53	5	4¼

8. The following table gives the imports into Karáchi of foreign spirits during the last two years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind :—

	1914-15. Gallons.	1915-16. Gallons.
Ale, porter, cider and other fermented liquors ...	480,378	420,386
Brandy, whisky and other spirits ...	165,649	149,616
Champagne and other sparkling wines ...	31,184	27,189
	677,211	597,191

The figure 149,616 in the above table is the total of figures in columns 4 to 6 in Appendix F.

The decrease of 59,992 gallons in imports of ale, etc., is due to the decline in its consumption owing to the withdrawal of British troops for field service and also to the rise in prices. The decrease of 16,033 gallons in the imports of brandy, etc., is attributed to the following causes :—

(*a*) The export of brandy from France having been restricted by the French Government.

(*b*) The rise in cost of production.

(*c*) Freight having become scarce and high.

(*d*) Distilleries in the United Kingdom having been taken over by Government for military purposes.

(*e*) The import of denatured spirits by sea from the Continent having been stopped and that from Java *viâ* Calcutta having been checked owing to freight difficulties.

The decrease of 3,995 gallons in imports of wines is due to the freight difficulties and dearth of bottles.

Sales at licensed foreign shops were as under :—

District.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).
	Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	49,368	3,347	370	23,933
Hyderabad	47,044	804	92	14,542
Nawábsháh	190	35	.....	731
Thar and Párkar	60	89	22	634
Lárkána	217	63	33	926
Sukkur	3,768	448	330	7,430
Upper Sind Frontier ...	51	18	13	349
Total, 1915-16 ...	100,698	4,804	860	48,545
Total, 1914-15 ...	188,237	10,161	1,010	61,226

There has been a decline in sales under all the heads.

In Karáchi district there is a decrease under all descriptions of foreign liquors, which is due to high prices and also to the absence of the European troops from Karáchi on account of the war..

The Collector, Hyderabad, attributes the decrease in his district to the rise in prices of liquors imported from Europe in consequence of the war.

In the Thar and Párkar district the sales show an increase of 328 gallons. The increase is particularly noticeable in the Mirpurkhás shop, where alone the sales increased by 241 gallons. This shop changed hands with effect from the commencement of the current year, so that the old licensee arranged to clear all his stock by the end of the year under report. The remaining increase of 87 gallons is contributed by the Umerkot shop which had remained open for 12 months instead of only 8 months in the previous year.

In the Sukkur district there was a general increase under every head, due to an influx of people from the adjoining districts when plague broke out there at the commencement of the year, and also to the fact that foreign spirits were purchased in increased quantities during the last quarter of the year owing to an anticipated rise in customs duty.

The Collectors of Nawábsháh and Lárkána, and Deputy Commissioner, Upper Sind Frontier, have made no remarks regarding the variations in the figures of their districts owing to their being slight.

9. The issue of opium from the several huzur treasuries and sub-depôts amounted to 9,120 seers against 9,798 seers in the preceding year and the amount realized by Government was Rs. 2,73,439 against Rs. 2,94,018. The prime cost of this opium was Rs. 77,388 while packing and conveyance charges amounted to Rs. 2,143-9-6. The balance in hand in depôts at the end of the year was 7,866 seers and 61⅞ tolas.

The total amount of opium consumed was 9,082½ seers compared with 9,684 seers in the preceding year, showing a decrease of 601 seers and 40 tolas, which is due to the following causes :—

(i) The consumption of opium in the Karáchi district reached its normal figure, the larger sales in the previous year being due to supplies being taken by the military authorities for troops going on field service.

(ii) Prevalence of famine in the Desert division.

The rate of consumption per head was ·20 tola against ·22 tola in the preceding year. The total excise opium revenue on the basis of actual sales amounted to Rs. 3,47,100 against Rs. 3,70,524 in the previous year; the decrease of Rs. 23,424 being comprised as follows :—

	Rs.
Duty	6,015
License fees	2,576
Other items	14,833
Total ...	23,424

Under the head "Duty" the districts of Lárkána, Sukkur and Upper Sind Frontier exhibit a rise, while Karáchi, Hyderabad, Nawábsháh and Thar and Párkar show a decline. "License Fees" show an increase in the Thar and Párkar and Upper Sind Frontier districts, while all the other districts show decrease. The decrease in the Karáchi district is due to supplies not having been taken by the military authorities as was done last year, while that in the Thar and Párkar district is wholly noticeable in the Desert portion of that district, and is due to famine prevailing in that tract.

The difference between the duty shown in column 5 of Appendix K and in column 9 of imperial form no. 1 is, as explained in previous reports, accounted for by the fact that while the former represent duty on actual sales, the latter shows the duty on opium issued to licensees from depôts for sale.

The total number of shops licensed during the year under review was 207 (imperial form no. 3, column 21) against 213 in the previous year. The number of licenses granted to Medical Practitioners, Druggists and Chemists for the possession and sale of opium and certain preparation thereof for medicinal purposes was 69 in contrast with 64 in the previous year.

10. Appendices M and N showing demands, collections, refunds and balances of Excise revenue, and explaining the difference between the collection of Excise revenue in the Accountant General's books and in the foregoing statements are attached.

11. During the year under report 112 cases under the A'bkári laws (17 relating to liquor and 95 to intoxicating drugs) and 61 under the Opium Act were sent up for trial. Convictions under the A'bkári laws numbered 90, and the number of persons convicted in the 61 cases under the Opium Act was 56 (Appendices O and P).

Mr. Mahomed Ismail, Excise Inspector, "Land Frontier," Mehar and Lárkána divisions, reported a case in which Ladho, a resident in the Nari State, was found selling liquor to the inhabitants of the village Chajra. Ladho was reported to be a regular smuggler and has been importing Nari liquor into Sind by assuming different names and thus evaded detection. The Inspector had the man under surveillance for some considerable time and after waiting patiently for about two years caught the man red handed. He was convicted and sentenced to two months' rigorous imprisonment.

Several cases of illicit cultivation of bhang were also reported which go to show that the crime is still rife in the Province. Minor cases of smuggling of excisable articles from Native States were also reported during the year. Seventeen offences relating to liquor were brought to light during the year; the number of detections in 1914-15 being 21. Cases of illicit cultivation and manufacture of hemp drugs numbered 29 against 22; those of illicit importation 20 against 11; and those of illicit transport, possession, etc., 44 against 33 of the preceding year. Other miscellaneous offences were 11 against 8. The larger number of cases detected is attributed to better supervision.

12. The gross revenue for the year contrasted with that of the previous year was Rs. 23,74,617 against Rs. 23,27,268 and the net revenue amounted to Rs. 23,37,257 against Rs. 22,86,730. The causes of variations have been explained.

The total expenditure on account of the combined Salt, Excise and Opium department in Sind was Rs. 2,15,851-11-1, of which the portion debitable to "7 Excise" amounted to Rs. 92,507-13-11.

13. The question of constructing Government liquor bonded warehouses at Karáchi, Hyderabad and Lárkána is receiving consideration, and liquor is for the present being stored in rented premises, the rent being borne by the contract distillers.

The liquor warehouse at Sukkur has been located in a compartment of the Government salt depôt godowns, and the supervision, storage and issue of both liquor and salt is now performed by one Inspector assisted by two clerks.

An accident occurred in the liquor warehouse, Sukkur, on the 22nd March 1916. A servant of the contract distiller while cleaning out a vat, finding it dark thoughtlessly struck a match which caused an explosion. The contractor's agent who was standing at the mouth of the vat promptly pulled the servant out. The servant was severely burnt and after being attended, was sent to the civil hospital where he expired after 3 days. The agent was also severely burnt all over the arm. Immediate orders were issued not to allow any agent, servant or workman to enter a spirit strong room with matches in their pockets and notices to this effect have been posted up in the Kotri central distillery and all the bonded liquor warehouses. It is trusted that an accident of this kind will not occur again.

14. Appendix E is not required, as noted last year, and statement L is blank. The remaining statements accompany.

15. The number of persons convicted for drunkenness was 63 against 72 last year as shown in Appendix I attached, so far as municipal areas were concerned. Of these 63, 60 persons were convicted by the Courts in Karáchi. This figure represents a slight decrease as compared with the figures for 1914-15,

when there were 37 convictions involving 65 persons. In the year 1913-14, 74 persons were convicted. The totals show a steady decrease during the last three years and are moderate for a port like Karáchi with a large shipping and harbour community. One licensee in the town of Karáchi was fined Rs. 30 under section 55A of the Bombay A'bkári Act for allowing a man to drink to intoxication on his premises. Appendix II shows cases in the mofussil, exclusive of municipal areas.

16. A number of irregularities, such as failure to keep in stock the prescribed minimum of weak and strong plain liquor, intoxicating drugs, and opium by retail licensees, were reported by Inspectors and were dealt with departmentally.

17. The stocks maintained by the contractors repeatedly fell below the prescribed minimum, but no penal action under clause 15 of the license was taken against them, as the shortage of liquor caused no inconvenience to the public.

18. No Excise Inspectors from Sind attended the distillery training class held in Bombay during the year.

19. The working of the Kotri distillery was satisfactory under the supervision of Mr. F. I. Lobo who was in charge from 26th July 1915 to 31st March 1916.

Working of Local Advisory Committees.

20. The system of local advisory committees introduced in the year 1910-11 in the towns of Karáchi, Hyderabad, Sukkur and Shikárpur was extended during the year under report to the town of Rohri (*vide* Commissioner in Sind's No. 268, dated 5th July 1915). The personnel of these committees remained the same. No local advisory committees have been established in the Lárkána, Thar and Párkar, Nawábsháh and Upper Sind Frontier districts. The Collector of Karáchi reports that no meeting of the local advisory committee for the town of Karáchi was held during the year under report, but in several matters the members of the committee were consulted by circular references before passing final orders. He further remarks that the committee has not within his experience displayed any particular insistence with regard to recognised principles of excise administration such as have for their aim the checking of consumption amongst non-consuming classes, and such matters when they arise in connection with applications for fresh licenses must evidently continue to receive the Collector's very close personal attention. The Collector of Hyderábad makes no mention of the working of the local advisory committee constituted for the town of Hyderabad. The Collector of Sukkur reports that there exist advisory committees for the towns of Sukkur and Shikárpur. One at Rohri was constituted during the year under report (*vide* Commissioner in Sind's No. 268, dated 5th July 1915). On the advice of these committees liquor shops were closed during the Mohorrum and Holi holidays. The Sukkur advisory committee recommended the reduction of charas shops from 3 to 1 which has been done from the year 1916-17. The Shikárpur committee advised the closure of one shop and the removal of another to a less crowded locality which proposals are under consideration. The Rohri committee advised that no foreign liquor shop should be granted to Rohri which has been noted.

Excise Intelligence Bureau.

21. The Sind Excise Intelligence Bureau which is in the immediate charge of a Superintendent, under the orders of the Commissioner in Sind, was established on the 30th August 1912 and the year under report was therefore the 3rd year of its existence. A weekly Excise Supplement to the Sind Police Gazette has been regularly compiled and published by the Bureau. The publication contains important and interesting information regarding offences against the excise laws and the methods and movements of smugglers. The excise museum now contains specimens of the various articles with which the excise administration has to deal. The detection of excise cases and the result of prosecutions in the courts were carefully watched by means of the reports sent in by excise officers which receive detailed scrutiny in the Bureau.

22. During the year under report the second Provincial Temperance Conference was held at Lárkána under the Presidentship of Mr. Mirza Kalichbeg in November 1915. A detailed report on its proceedings was submitted by the Collector of Lárkána to the Commissioner in Sind under his endorsement no. 368, dated 24th January 1916.

Temperance movements.

The prescribed text books taught in schools contain nothing particularly aimed at promoting temperance amongst the students. Verbal lectures are occasionally delivered by the teachers against the use of intoxicants, and several stories and examples are reproduced to the students in an impressive manner on holidays, such as Holi on which people are accustomed to indulge in drink.

23. Mr. McDonald, Assistant Commissioner of Excise, Bombay, visited the Kotri distillery on the 15th December 1915 and the bonded warehouse, Lárkána, from 17th to 21st March 1916 to investigate the Lárkána bonded warehouse frauds referred to in paragraph 3 of the Commissioner in Sind's memorandum no. Exc. 379, dated 19th October 1915, reviewing the Sind Excise Administration Report for 1914-15.

24. The Collector of Karáchi has specially mentioned Mr. E. Thurley, A'bkári Inspector, Karáchi, who has displayed a keen sense of duty and considerable detective ability in supervising the excise traffic and in bringing the irregularities of the licensees to book. Mr. Thurley detected 10 cases under the A'bkári and 4 cases under the Opium Act. In the town of Hyderabad the Collector reports that the town excise duties have been well performed by Mr. Miles, A'bkári Inspector. Mr. Miles detected 13 cases under the A'bkári and 3 cases under the Opium Act. Mr. Chatfield, Collector of Thar and Párkar, reports that the excise staff has shown greater activity this year than ever. The Nara Valley had nine cases as compared with 5 in the preceding year and all were successful. Mr. Dias who was in charge of this division from 28th April 1915 to 10th January 1916 showed great zeal. The Desert division had fourteen cases as compared with 8 in the previous year which were also all successful. The Inspector Mr. Burhan-khan and his sowars were constantly on the move and have done good work. On the railway Mr. Bulchand who was in charge upto 20th July 1915 showed energy this year as previously. The majority of the Excise Inspectors of the department have worked satisfactorily, and in addition to the names mentioned above I would select the names of the following Inspectors who have done splendid detection work during the year under report :—

(1) Mr. Mahomed Ismail, Excise Inspector, Land Frontier, Mehar and Lárkána division, who detected 10 cases under the A'bkári, 2 under the Opium, and 1 under the Salt, and 1 under the Arms Act.

(2) Mr. Mahomed Din, Excise Inspector, Hala division, who detected 7 cases under the A'bkári Act.

Messrs. Jhamatmal Khubchand, Uttamchand Wadhumal and Hassasing Hirasing, clerks of my office, have rendered me every assistance.

I have the honour to be,

Sir,

Your most obedient servant,

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX I.

Statement showing convictions for drunkenness in the Municipal areas in the Province of Sind during 1915-16 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1913-14.		1914-15.		1915-16.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Karáchi District.								
Karáchi	159,270	67	4·2	64	4·02	59	3·7	
Kotri	7,256	7	9·6	1	1·4	1	1·4	
Hyderabad District.								
Hyderabad	75,964	...	...	...	...	...	...	
Tando Alláhyár ...	4,287	...	...	...	...	...	...	
Sukkur District.								
Sukkur	35,294	*1	...	...	...	...	...	*Discharged.
Shikárpur	53,944	...	...	5	·9	3	·5	
Rohri	9,919	...	...	2	·2	...	...	

APPENDIX II.

Statement showing cases of drunkenness in which convictions have been recorded for the financial year 1915-16.

District (Exclusive of municipal areas which are dealt with in Appendix I).	Convictions for drunkenness		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for this contravention of their license.	Fines realized.	Remarks.
	Occurring on licensed premises.	Occurring elsewhere.				
1	2	3	4	5	6	7
					Rs.	
Karáchi	.....	60	.....	*1	152	* License fined Rs. 30 under section 55A of the Abkári Act.
Hyderabad	.....	.....	.....	.....	...	
Nawabshah	.....	.....	.....	.....	...	
Thar and Párkar ...	.....	.....	.....	.....	...	
Lárkána	.....	.....	.....	.....	...	
Sukkur	.....	.....	.....	.....	...	
Upper Sind Frontier ...	.....	.....	.....	.....	...	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

H 728—24

PROVINCIAL STATEMENT A.

Statistics of wholesale Vend of Spirits and Fermented Liquors in Sind during the year 1915-16.

Name of District.	Licenses for wholesale Vend of imported Spirits and Imported fermented Liquors and Malt Liquors manufactured in Sind—Form Nos:—328-A.E. (Fee ranging from Rs. 100 to Rs. 300 per annum).									Licenses for wholesale Vend of Spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale Vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.								Number of licenses.	Quantity of spirits sold thereunder.		Number of licenses.	Quantity of liquor sold thereunder.				
		To other licensed vendors.				To the Public.					To other licensed Vendors.	To the public.		To other licensed Vendors.		To the public.		
		Imported.			Beer made in India.	Imported.			Beer made in India.					Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals.	Gals.	Gals.													
Karáchi	26	14,940	122,640	442,339	3,618	...	...	...	...	...	...	...	...	...	...	...	...	
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar and Párkar... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	26	14,940	122,640	442,339	3,618	...	...	...	...	...	...	...	...	...	...	...	...	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

PROVINCIAL STATEMENT B.

Statistics of retail Vend and Consumption of Spirits and Fermented Liquors in Sind during the year 1915-1916.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop License.								Sold under Hotel and Dâk Bungalow License.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.						Gals.	Gals.	Gals.
Karáchi	24	3,327	17,211	21,522	...	...	...	...	17	390	6,658	27,604
Hyderabad	12	892	14,510	46,982	...	...	...	...	...	...	...	...
Nawábsháh	2	35	719	135	...	...	...	...	...	...	...	...
Thar and Párkar	2	73	635	59	...	...	...	...	...	...	...	...
Lárkána	2	95⅔	906⅔	143½	...	...	...	...	...	...	...	...
Sukkur	7	480	7,880	3,654	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	18	349	51	...	...	...	...	...	...	...	...
Total ...	50	4,920⅔	42,210⅔	72,546½	...	...	...	...	17	390	6,658	27,604

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India in private Distilleries.							Spirits made in outstills.	
	Sold under Railway refreshment room License.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sale thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.									
Karáchi	1	...	64	242	...	...	...	...	...	...	...	...	...
Hyderabad	1	...	36	62	...	...	...	...	...	...	...	...	...
Nawábsháh	1	...	16	55	...	...	...	...	...	...	...	...	...
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...
Lárkána	1	⅛	19½	73⅔	1	...	48	...	...	...	...	...	...
Sukkur	3	4	26	114	...	...	...	...	...	...	...	...	...
Upper Sind Frontier... ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	7	4⅛	161½	546⅔	1	...	48	...	...	...	...	...	...

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

APPENDIX B (ADVISORY COMMITTEES).

Name of District.	Localties in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, or (*b*) partly or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening hour.	Closing hour.	
Karáchi ...	Karáchi ...	Nil.	Nil.	...	Foreign and Country liquor.	9 a. m. ...	10 p. m.	
Hyderabad ...	Hyderabad ...	...	...	...	Do. ...	9 a. m. ...	10 p. m.	
Lárkána ...	.....	...	...	...	Do. ...	9 a. m. ...	10 p. m.	
Sukkur ...	Sukkur ...	1	2	(*a*) 2	Do. ...	9 a. m. ...	10 p. m.	
	Shikárpur ...	1	2	*2				
	Rohri ...	1	2	(*a*) 2	Country liquor ...	9 a. m. ...	10 p. m.	
Nawábsháh ...	.....	...	...	...	Foreign and Country liquor.	9 a. m. ...	10 p. m.	
Thar and Párkar ...	.....	...	...	...	Do. ...	9 a. m. ...	10 p. m.	
Upper Sind Frontier .	.....	...	...	...	Do. ...	9 a. m. ...	10 p. m.	

* One of the two proposals has been carried out, the other is still under consideration.

APPENDIX C.

Statement showing consumption of Country Spirit per head in Urban and Rural areas in several districts of the Province of Sind during the year ending 31st March 1916.

Serial No.	District.	District Headquarter town and towns of 10,000 population and over.					Rural areas (*i.e.* towns excluding those shown in columns 3 to 6).			Remarks.
		Serial number (with name of town).		Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3		4	5	6	7	8	9	10
1	Karáchi	1	Karáchi	159,270	58,600	17·66	...	...	...	
		2	Rural areas	...	...	...	362,45	16,977	2·25	
2	Hyderabad	1	Hyderabad	75,964	41,128	26	...	...	...	
		2	Rural areas	...	...	...	536,075	17,654	1·6	
3	Nawabshah ...	1	Nawabshah ...	1,886	1,242	32	...	...	...	
		2	Tando Adam ...	10,016	3,782	18	...	...	...	
		3	Rural areas ...	...	...	...	436,576	11,223	1·2	
4	Thar and Párkar ...	1	Urban and Rural areas.	4,856	2,987	29·53	428,542	6,299	·70	
5	Lárkána	1	Lárkána	16,095	10,797*	32·2	...	...	...	*These figures practically give the consumption of Country Liquor for the whole Táluka of Lárkána, for shops in Lárkána town are the only shops within the táluka.
		2	Rural areas	...	...	...	644,784	16,989	1·3	
6	Sukkur	1	Shikárpur	53,944	6,483	5·7	...	...	...	
		2	Sukkur	35,294	9,915	13·5	...	...	...	
		3	Rural areas	...	...	...	484,675	7,628	·8	
7	Upper Sind Frontier .	1	Urban areas	11,361	4,630	20	...	...	...	
		2	Rural areas	...	...	...	251,646	3,711	·7	
					139,564			80,481		

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

APPENDIX D.

Statement showing (1) consumption of Country Spirit in proof gallons; (2) the rate of consumption per head of Population, (3) the minimum revenue guaranteed in monopoly districts including Native States attached to them for A'bkári Management; (4) the actual realizations on account of Still-head Duty, License Fees, etc.; (5) maximum selling prices per gallon of Mhowra and Toddy Spirits; (6) the incidence of Duty, Fees, etc., per proof gallon of spirit consumed in each British District of the Province of Sind during the year 1915-16 and also similar information for important towns or area of such districts for the same period.

1	2	3	4	5		6		7	8			9			10	
				Consumption of Country Spirit in terms of proof.					Actual realizations.			Receipt on account of Country Spirit including out-stills, miscellaneous fees, &c.)			Total realizations.	
				1915-16.		Average of previous 5 years.										
Serial No.	District	Area,	Population.	Total.	Rate per head of Population.	Total.	Rate per head of Population.	Minimum duty guaranteed in monopoly Districts including Native States attached to them for A'bkári Management.	Still-head Duty.	Deficiency.	Total.	License Fees.	Other receipts.	Total.	1915-16.	Average of previous 5 years.
		S. miles.		Gallons.	Drams.	Gallons.	Drams.		Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
1	Karáchi	11,971	521,721	75,577	7·0	73,354	6·7	...	4,16,023	...	4,16,023	83,494	...	83,494	4,99,517	4,67,440
2	Hyderabad	4,643	612,039	58,782	4·6	57,061	4·5	...	3,31,221	...	3,31,221	61,326	4,738	66,064	3,97,285	Not available.
3	Nawabshah	3,867	448,478	16,247	1·7	18,043	1·9	...	87,419	...	87,419	22,571	136	22,707	1,10,126	Do.
4	Thar and Párkar	13,637	433,398	9,286	1·03	9,238	1·02	...	50,545	...	50,545	12,532	34	12,566	63,111	62,7
5	Lárkána	5,051	660,879	27,736	2·0	25,183	1·8	...	1,56,243	...	1,56,243	28,208	...	28,208	1,84,451	1,51,5
6	Sukkur	5,594	573,913	24,026	2·008	21,335	1·8	...	1,33,414	...	1,33,414	22,810	54	22,864	1,56,278	1,32,0
7	Upper Sind Frontier ...	2,689	263,007	8,341	1·5	8,005	1·5	...	45,358	...	45,358	7,190	...	7,190	52,548	50,0
	Total ...	47,443	3,513,435	220,045	3·006	212,224	2·89	...	12,20,223	...	12,20,223	2,38,131	4,962	2,43,093	14,63,316	13,70,6

1	2	11						12				13				14
		Maximum selling prices per gallon.						Incidence per proof gallon of				Incidence per proof gallon of				
		Mhowra or Molasses Spirit.				Toddy Spirit.						Average of previous 5 years.				
Serial No.	District.	40° U. P.		10° U. P.				Still-head Duty.	License Fees.	Other receipts.	Total.	Still-head Duty.	License Fees.	Other receipts.	Total.	Remarks.
		Plain.	Flavoured.	Plain.	Flavoured.	60° U. P.	40° U. P.									
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	5 8 0	5 10 0	8 0 0	8 2 0	.....		5 8 1	1 1 8	...	6 9 9	5 9 4	0 12 8	...	6 6 0	
		5 8 0	5 10 0	Mhowra liquor. 7 12 0	7 14 0											
2	Hyderabad	5 8 0	5 10 0	8 0 0	8 2 0	...	...	5 10 2	1 0 8	0 1 3	6 12 1	Not available.				
3	Nawábsháh	5 8 0	5 10 0	8 0 0	8 2 0	...	...	5 6 1	1 6 2	0 0 2	6 12 5	5 5 11	1 4 10	0 0 1½	6 10 10½	
4	Thar and Párkar	...	5 10 0	...	8 2 0	...	...	5 7 1	1 5 7	0 0 1	6 12 9	6 0 4	0 12 5	0 0 1	6 12 8	
5	Lárkána	5 8 0	5 10 0	8 0 0	8 2 0	...	...	5 10 0	1 0 3	...	6 10 3	5 7 5	0 10 9	...	6 2 2	
6	Sukkur	...	5 10 0	...	8 2 0	...	...	5 8 10	0 15 2	...	6 8 0	5 6 10	0 13 1	0 0 1	6 4 0	
7	Upper Sind Frontier ...	5 8 0	5 10 0	8 0 0	8 2 0	...	...	5 7 0	0 13 10	...	6 4 10	5 10 6	0 10 0	...	6 4 6	
		...	...	...	...	...	...	5 8 8	1 1 4	0 0 4	6 10 4	4 12 7	0 11 5	...	6 7 3	

Note.—This is the figure for the whole Province inclusive of the areas comprised in the districts of Hyderabad and Nawabshah.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

Memorandum of Country Spirit, Consumption, &c., in certain large towns, 1915-1916.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.				Actual Realizations, still-head duty.	License Fees.	Total Realizations.	
			1915-1916.		Average of previous 5 years.				1915-1916.	Average of previous 5 years.
			Total gallons.	Rate per head of Population.	Total gallons.	Rate per head of Population.				
			Gallons.	Drams.	Gallons.	Drams.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ...	159,270	58,600	17·7	58,237	17·6	3,33,080	67,845	4,00,925	3,80,588
2	Hyderabad ...	75,964	41,128	·26	42,047	26·6	2,27,215	42,300	2,69,545	2,45,792
3	Lárkána ...	16,095	10,797	32·2	Not available.		59,933	9,676	69,609	51,548
4	Sukkur ...	35,294	9,915	13·5	9,270	12·7	55,028	10,645	65,673	58,382
5	Shikárpur ...	53,944	6,483	5·7	6,359	5·7	36,107	6,023	42,030	35,886
	Total ...	340,570	126,923	17·88	115,913	16·33	7,11,293	1,36,181	8,47,782	7,72,196

1	2	9				10			11			12
Serial No.	Towns.	Maximum selling price of Mhowra or Molasses Spirit per gallon.				Incidence per proof gallon of						Remarks.
		40° U. P.		10° U. P.		1915-16.			Average of previous 5 years.			
		Plain.	Flavoured.	Plain.	Flavoured.	Still-head duty.	License Fees.	Total.	Still-head duty.	License Fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	5 8 0	5 10 0	8 0 0	8 2 0	5 10 11	1 2 6	6 13 5	5 8 6	1 0 1	6 8 7	
		5 8 0	5 10 0 Mhowra spirit.	7 12 0	7 14 0							
2	Hydorabad ...	...	...	...	...	5 8 5	1 0 5	6 8 10	5 6 10	0 12 2	5 13 6	
3	Lárkána ...	...	...	...	...	5 8 10	0 14 4	6 7 2	Not available.			
4	Sukkur ...	5 8 0	5 10 0 Molasses spirit.	8 0 0	8 2 0	5 8 10	1 1 2	6 10 0	5 7 8	0 13 0	6 4 9	
5	Shikárpur ...	...	...	...	...	5 8 10	0 14 10	6 7 8	4 10 7	0 12 5	5 10 3	
	Total ...	...	...	...	...	5 9 8	1 1 2	6 10 10	4 3 6	0 10 9	6 3 5	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karachi, 17th July 1916.

APPENDIX F.

Statement showing the Quantities of Foreign Liquors imported into Karáchi by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each District of the Province of Sind during the year 1915-16.

Districts.	Fermented Liquor.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wines and other non-potable Spirits.
1	2	3	4	5	6
Imported by Sea into Karáchi,	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1915-16	420,386	27,189	1,156	134,658	13,802
1914-15	480,378	31,184	1,036	147,532	17,081
Karáchi	49,368	3,347	370	23,933	5,866
Hyderabad	47,044	804	92	14,542	108
Nawabshah	190	35	...	731	4
Thar and Párkar	60	89	22	634	2
Lárkána	217	63	33	926	...
Sukkur	3,768	448	330	7,430	146
Upper Sind Frontier	51	18	13	349	...
Total 1915-16 ...	100,698	4,804	860	48,545	6,126
Total 1914-15 ...	188,237	10,161	1,010	61,226	7,687

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

APPENDIX G.

Statement showing the Quantities of (a) imported and (b) locally produced denatured *Spirits passed into consumption at the favourable 5* per cent.* Ad Valorem *Rate during the year 1915-16.*

Denatured Spirits imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Quantity consumed locally.	Exported to other Provinces.	Place of Production.	Provinces from which imported.	Quantity consumed locally.	Imported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imperial Gallons.							
United Kingdom ..	8	...	...	...	...	...	...	
Total ..	8	...	...	...	...	...	...	

* 7½ per cent. with effect from 1st March 1916.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

APPENDIX H.

Statement showing (1) the Consumption of Intoxicating Drugs, (2) the Rates of Duty per Seer leviable on such drugs, (3) the Realizations on account of Duty, Fees, etc., and (4) the Incidence of Duty, Fees, etc., per Seer of the drugs consumed in each British District of the Province of Sind during the year 1915-16.

Serial No.	District.	Consumption of intoxicating Drugs.		Rates of Duty per Seer.			Realizations.				Incidence on consumption per Seer.				Remarks.
		Total.	Per head.	Gánja.	Bháng.	Charas.	Duty.	License Fees.	Other items.	Total.	Duty.	License Fees.	Other items.	Total.	
1	2	3		4			5				6				7
		Seers.	Tolas	Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi ...	6,704	1·03	10	1	20	45,248	58,345	6	1,03,594	6 12 0	8 11 3	...	15 7 3	
2	Hyderabad ...	21,283	2·8	10	1	20	57,939	57,089	71	1,15,099	2 11 7	2 10 11	0 0 1	5 6 7	
3	Nawabshah ...	14,581	2·6	10	1	20	25,626	24,797	90	50,513	1 12 1	1 11 2	0 0 1	3 7 4	
4	Thar and Párkar ...	4,077	·75	10	1	20	10,852	10,418	88	21,358	2 10 7	2 8 11	0 0 4	5 3 10	
5	Lárkána ...	33,134	4·	10	1	20	59,555	41,107	...	1,00,662	1 12 9	1 3 10	.....	3 0 7	
6	Sukkur ...	36,969	5·1	10	1	20	61,048	47,415	109	1,08,572	1 10 5	1 4 6	0 0 1	2 15 0	
7	Upper Sind Frontier.	3,773	1·15	10	1	20	11,256	8,617	1	19,874	2 15 9	2 4 7	...	5 4 4	
	Total ...	120,521	2·74	10	1	20	2,71,519	2,47,788	365	5,19,672	2 4 1	2 0 10	0 0 1	4 5 0	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

APPENDIX I.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced, lodged and issued from, and the balance at the Warehouse during the year ending 31st March 1916.

Name of Táluka in which permitted.	Cultivation: Of Gánja. Number of villages in which permitted	Cultivation: Of Gánja. Area cultivated.	Cultivation: Of Bháng. Number of villages in which permitted.	Cultivation: Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to the accounts during the year. Gánja.	Bháng.	Charas.	Excess during the year. Bháng.	Balance at the Warehouse on the 1st April 1915. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng	Charas.	Total of columns 7 to 16. Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	*	...	Bubak Deh.	A. g. 108 20½	Government Warehouse, Bubak.	...	M. s. t. *5,455 16 40	...	M. s. t. 4 38 70	...	M. s. t. 321 16 10	...	...	...	...	...	M. s. t. 5,781 31 40	...

Name of Táluka in which permitted.	Cultivation: Intoxicating drugs removed from Warehouses during the year. On payment of duty by the licensed vendors in the British Districts and Native States. Gánja.	Bháng.	Charas.	To other Provinces or other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	Bháng seed given to cultivators free of duty.	For destruction being useless. Gánja.	Bháng.	Charas.	Balance at the Warehouse on 31st March 1916. Gánja.	Bháng.	Charas.	Warehouse rent.	Approximate selling price per maund inclusive of duty. Gánja.	Bháng.	Charas.	Remarks.
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Sehwan ...	...	M. s. t. 2,906 20 0	...	...	M. s. t. 20 0 0 (Baluchistán).	...	M. s. t. 28 9 20	...	M. s. t. 18 7 40	...	...	M. s. t. 2,808 34 60	...	Rs. a. p. 85 14 0	...	Ghundis from Rs. 10 to Rs. 20. Arari from Rs. 8 to Rs. 13. Kuto Rs. 8. Seed Rs. 13.	...	

Note.—93 A. 6 g. yielded the crop of which was stored from 10th to 21st May 1915 ... ... M. s. t. 2,810 31 40

108 A. 20½ g. yielded the crop of M. s. t. 3,598 20 60 out of which were stored from 7th to 31st March 1916... 2,644 25 0

Total Storage ... 5,455 16 40

Karáchi, 17th July 1916.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX J.

Statement showing the Quantity of Opium imported direct from Gházipur or purchased at the Local Government Depôts by the Opium Licensees of the several British Districts of the Province of Sind and the amount of Duty realized during the financial year 1915-16.

Serial number.	District.	Opium imported or brought from					Duty realized on			
		Gházipur direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5.	Opium shown in column 2 at Rs. 700 per Chest.	Opium shown in column 4.		Total of columns 7 to 9.
		Duty Paid.	Duty Free.					Opium transferred from Imperial to Excise at Rs. 600 per Chest.	Differential rate of Duty at Rs. 100 per Chest.	
	1	2	3	4	5	6	7	8	9	10
					Seers.	Seers.				
1	Karáchi	...	...	...	1,383	1,383	...	...	...	...
2	Hyderabad	...	...	...	2,247	2,247	...	...	...	...
3	Nawábsháh	...	...	...	683	683	...	...	...	...
4	Thar and Párkar ...	...	...	...	1,445	1,445	...	...	...	...
5	Lárkána	...	...	...	1,138	1,138	...	...	...	...
6	Sukkur	...	...	...	1,448	1,448	...	...	...	...
7	Upper Sind Frontier ...	...	...	...	252	252	...	...	...	...
	Total ...	...	...	...	8,596	8,596	...	...	...	...

APPENDIX K.

Statement showing (1) the Consumption of Opium, (2) the Rate of Duty, (3) the realizations on account of Duty, Fees, etc., (4) the maximum selling prices and the incidence of Duty, Fees, etc., per seer of Opium consumed in each British District of the Province of Sind during the year 1915-16.

Serial No.	District.	Consumption of Opium.		Rate of Duty per seer.	Realizations.				Maximum selling price per seer.	Incidence on consumption per seer.				Remarks.
		Total.	Per head.		Duty.	License Fees.	Other items.	Total.		Duty.	License Fees.	Other items.	Total.*	
1	2	3		4	5				6	7				8
		Seers.	Tola.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	1,904	·29	10	19,040	12,650	...	31,690	40	10 0 0	6 10 4	...	16 10 4	
2	Hyderabad	2,184	·3	10	21,840	16,047	11	37,898	40	10 0 0	7 5 6	0 0 1	17 5 7	
3	Nawábsháh	722	·13	10	7,220	4,390	...	11,610	40	10 0 0	6 1 3	...	16 1 3	
4	Thar and Párkar ...	1,412½	·26	10	14,125	8,461	4	22,590	40	10 0 0	5 15 10	...	15 15 10	
5	Lárkána	1,146	·14	10	11,460	7,416	...	18,876	40	10 0 0	6 7 7	...	16 7 7	
6	Sukkur	1,462	·20	10	14,620	10,042	...	24,662	40	10 0 0	6 13 11	...	16 13 11	
7	Upper Sind Frontier.	252	·08	10	2,520	1,356	...	3,876	40	10 0 0	5 6 1	...	15 6 1	
	Total ..	9,082½	·20	...	90,825	60,362	15	1,51,202	...	10 0 0	6 6 4	...	16 6 4	
	Gain on sale-proceeds ...							1,95,898						
	Total ...							3,47,100						

Note.—Exclusive of the gain on sale proceeds of Excise opium.

		Rs.
Karáchi gain on sale-proceeds	...	41,000
Hyderabad do.	...	48,160
Nawábsháh do.	...	14,678
Thar and Párkar do.	...	31,072
Lárkána do.	...	24,467
Sukkur do.	...	31,125
Upper Sind Frontier do.	...	5,396
Total	...	1,95,898

Karáchi, 17th July 1916.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1915-16.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
1		2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	6,20,546	...	6,20,546	6,05,158	...	6,05,158	15,388	...	...	39,664	6,44,822
2	Hyderabad	6,01,945	...	6,01,945	5,80,947	...	5,80,947	18,535	...	2,463	5,515	5,86,462
3	Nawábsháh... ...	1,85,835	...	1,85,835	1,78,864	...	1,78,864	6,971	...	...	7,823	1,86,687
4	Thar and Párkar ...	1,36,667	163	*1,36,868	1,30,787	163	1,30,950	5,068	850	...	5,549	1,36,499
5	Lárkána	3,21,937	...	3,21,937	3,09,027	...	3,09,027	12,910	...	...	20,141	3,29,168
6	Sukkur	3,21,061	...	3,21,061	2,31,736	...	2,31,736	89,325	...	...	1,20,892	3,52,628
7	Upper Sind Frontier.	70,149	...	70,149	65,624	...	65,624	4,525	...	...	4,664	70,288
	Total ..	22,58,140	163	22,58,341	21,02,143	163	21,02,306	1,52,722	850	2,463	2,04,248	23,06,554

* Overcollections in the Thar and Párkar District Rs. 38.

APPENDIX N.

Statement showing the difference between the Collections of Excise Revenue in the Accountant General's Books and those in Demand, Collection and Balance Statements for the year 1915-16.

	District.	Amount as per Treasury account.	Deduct—		Net collections.	Add		Amount as per demands collections and balance statements (columns 7 and 8 of Appendix M).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	6,44,822	...	39,664	6,05,158	...	15,388	6,20,546
2	Hyderabad	5,82,270	...	5,515	5,76,755	4,192	18,535	5,99,482
3	Nawábsháh	1,86,687	...	7,823	1,78,864	...	6,971	1,85,835
4	Thar and Párkar. ...	1,36,499	...	5,549	1,30,950	...	5,068	1,36,018
5	Lárkána	3,38,007	8,891	20,141	3,08,975	52	12,910	3,21,937
6	Sukkur	3,52,628	...	1,20,892	2,31,736	...	89,325	3,21,061
7	Upper Sind Frontier...	70,288	...	4,664	65,624	...	4,525	70,149
	Total ...	23,11,201	8,891	2,04,248	20,98,062	4,244	1,52,722	22,55,028

Karáchi, 17th July 1916.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX O.

Statement showing the number of offences against the A'bkári Laws in each District of the Province of Sind detected by the Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Hemp Drugs during the year 1915-16.

District.	Cases Detected.																									Cases in which convictions were obtained.
	Offences relating to Liquor.									Offences relating to Hemp Drugs.													Total.			
	Illicit Distillation and possession of implements, etc., for the same.			Illicit importation and possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.			Illicit importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1. Karáchi	...	...	...	1	...	1	1	...	1	...	...	...	...	...	...	16	...	16	...	...	...	18	...	18	17
2. Hyderabad	...	...	...	3	...	3	...	...	...	1	...	1	...	...	...	7	...	7	6	...	6	17	...	17	14
3. Nawabshah	...	...	...	...	...	...	...	...	...	6	...	6	1	...	1	1	...	1	...	...	...	8	...	8	6
4. Thar and Párkar ...	...	...	...	*1	...	1	...	...	...	...	...	...	...	...	...	3	...	3	...	...	...	4	...	4	1
5. Lárkána	...	...	...	1	...	1	...	...	...	7	...	7	12	...	12	9	...	9	...	...	...	20	...	20	25
6. Sukkur	2	...	2	8	...	8	...	...	...	4	...	4	...	...	...	5	...	5	5	...	5	24	...	24	15
7. Upper Sind Frontier.	...	...	...	...	...	...	...	...	...	2	...	2	7	...	7	3	...	3	...	...	...	12	...	12	13
Total 1915-16 ...	2	...	2	14	...	14	1	...	1	20	...	20	20	...	20	44	...	44	11	...	11	112	...	112	90
Total for 1914-1915 ...	...	...	...	12	...	12	9	...	9	22	...	22	11	...	11	33	...	33	8	...	8	95	...	95	86

* Pending.

APPENDIX P.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of during the year 1915-16.

District.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and Amount of Punishment awarded.					Quantity of contraband Opium seized.
															Fines.			
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium	Illegal transport of Opium.	Illegal import of Opium.	Illegal export of Opium.	Illegal sale of Opium.	Breach of conditions of Licenses.	Total.				Rigorous imprisonment.	Simple imprisonment.	Total amount adjusted.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Karáchi	...	...	10	...	...	...	1	...	11	13	...	13	3	...	Rs. a. p. 223 0 0	Rs. a. p. 193 0 0	1 month's rigorous imprisonment to one accused.	17 tolas of opium and 1 tola and 29 grains of opium pills.
2. Hyderabad	...	...	5	...	...	...	...	...	5	5	1	4	...	1	20 0 0	20 0 0	...	10 tolas and 4 ratis.
3. Nawabshah	...	...	...	...	...	...	...	1	1	2	...	2	...	...	80 0 0	80 0 0	...	.....
4. Thar and Parkár ...	...	...	16	...	10	...	...	...	26	28	4	24	2	1	335 8 0	265 8 0	2 months' rigorous imprisonment to one accused and 10 days' S. I. to 2 accused.	36 tolas 11 massa 3 ratis.
5. Lárkána	...	...	8	...	1	...	1	...	10	10	2	8	1	1	225 0 0	225 0 0	...	27 tolas 9 annas.
6. Sukkur	...	...	7	...	...	...	...	...	7	11	7	4	...	...	164 0 0	164 0 0	...	.....
7. Upper Sind Frontier ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	80 0 0	80 0 0	...	1 tola 13 annas.
Total 1915-16 ...	...	...	47	...	11	...	2	1	61	70	14	56	6	3	1,127 8 0	1,032 8 0	...	.....
Total for 1914-15 ...	1	...	42	...	1	7	1	1	53	88	5	83	20	...	3,104 0 0	1,975 0 0	...	.....

Karáchi, 17th July 1916.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1915-16.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Detail of Gross Receipts during the year by Districts from													
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium. Gánja, Bháng, etc.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees.	Total.	Duty.	License fees.	Gain on sale-proceeds of opium.	Total.	Duty.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	42,972	.....	4,16,023	33,494	926	...	5,00,443	19,070	13,290	41,000	73,360	24,986	63,026	88,012
Hyderabad	7,370	.....	3,31,221	61,326	...	...	3,92,547	22,470	16,047	48,160	86,677	61,443	57,160	1,18,603
Nawabsháh ...	551	.....	87,419	22,571	...	...	1,09,990	6,830	4,390	14,678	25,898	25,626	24,797	50,423
Lárkána	508	1	1,56,243	28,208	10	...	1,84,461	11,330	7,416	24,467	43,263	59,555	41,107	1,00,662
Sukkur	2,291	.....	1,33,414	22,810	...	...	1,56,224	14,480	10,042	31,125	55,647	61,048	47,524	1,08,572
Thar and Párkar ...	204	.....	50,545	12,532	...	...	63,077	14,450	8,295	31,072	53,817	10,852	11,209	22,061
Upper Sind Frontier.	102	.....	45,358	7,190	...	...	52,548	2,520	1,356	5,396	9,272	11,256	8,617	19,873
Total ...	53,998	1	12,20,223	2,38,131	936	...	14,59,290	91,200	60,836	1,95,898	3,47,934	2,54,766	2,53,440	5,08,206
Total for 1914-15 ...	35,242	1	11,75,662	2,28,841	1,442	...	14,05,945	97,980	65,800	2,10,713	3,74,493	2,74,313	2,24,558	4,98,871

1	16	17	18	19	20	21	22	23	24
	Detail of Gross Receipts during the year by Districts from—*continued*.								
District.	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	5	95	6	.....	106	7,04,893	5,427	6,99,466	
Hyderabad	20	6	4,738	4	4,768	6,09,965	13,433	7,83,410	
Nawabsháh ...	15	1	.....	.....	16	1,86,878			
Lárkána	138	7	126	2	273	3,29,168	5,902	3,23,266	
Sukkur	.....	...	18	.....	18	3,22,752	7,198	3,15,554	
Thar and Párkar ...	.....	...	2	4	6	1,39,165	2,171	1,36,994	
Upper Sind Frontier.	1	...	.....	.....	1	81,796	3,229	78,567	
Total ...	179	109	4,890	10	5,188	23,74,617	37,360	23,37,257	
Total for 1914-15 ...	319	28	12,362	7	12,716	23,27,268	40,538	22,86,730	

Karáchi, 17th July 1916.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt, Excise and Opium in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1915-16.

1	2	3	4	5	6	7	8
District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi ... ... A'bkári ...	4,094 5 11	300 0 0	425 0 0	607 7 6	.....	5,426 13 5	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	4,094 5 11	300 0 0	425 0 0	607 7 6	.....	5,426 13 5	
Hyderabad ... ... A'bkári ...	11,238 9 9	515 7 5	170 0 0	1,508 9 9	.....	13,432 10 11	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	11,238 9 9	515 7 5	170 0 0	1,508 9 9	.....	13,432 10 11	
Lárkána ... ... A'bkári ...	5,215 15 6	309 1 6	52 8 0	325 0 11	.....	5,902 9 11	
Opium ...	.....	.....	.....	.....	.....	.....	
Total ...	5,215 15 6	309 1 6	52 8 0	325 0 11	.....	5,902 9 11	
Sukkur ... ... A'bkári ...	2,985 14 9	600 5 8	80 0 0	242 7 1	.....	3,908 11 6	
Opium ...	1,562 6 2	1,698 10 3	28 0 0	.....	.....	3,289 0 5	
Total ...	4,548 4 11	2,298 15 11	108 0 0	242 7 1	.....	7,197 11 11	
Thar and Párkar ... A'bkári ...	.....	.....	.....	.....	.....	.....	
Opium ...	1,278 6 10	837 3 6	55 0 0	.....	.....	2,170 10 4	
Total ...	1,278 6 10	837 3 6	55 0 0	.....	.....	2,170 10 4	
Upper Sind Frontier ... A'bkári ...	.....	.....	.....	.....	.....	.....	
Opium ...	1,698 5 6	1,438 12 9	87 0 0	5 0 0	.....	3,229 2 3	
Total ...	1,698 5 6	1,438 12 9	87 0 0	5 0 0	.....	3,229 2 3	
Total Charges for the year 1915-1916.	28,074 0 5	5,699 9 1	897 8 0	2,688 9 3	.....	37,359 10 9	
Total for 1914-1915 ...	29,356 2 6	7,640 0 3	904 0 0	2,637 13 8	.....	40,538 0 5	

(*a*) Total expenditure of the Combined Salt, Excise and Opium Department in Sind ... Rs. 2,15,851-11-1.
(*b*) Portion (⅘) Debitable to 5—Salt ... ... Rs. 1,23,343-13-2.
(*c*) Portion (1/5) Debitable to 7—Excise ... ... Rs. 92,507-13-11.

P. PHILLIPOWSKY,

Karáchi, 17th July 1916. Assistant Commissioner of Salt, Excise and Opium in Sind.

IMPERIAL FORM No. 3.

Manufactures, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12
	Manufacture of Liquor. Number of				Vend of Liquor and Drugs. Number of Wholesale Licenses for sale of						
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and Molasses spirit.	Country Spirit Distilleries. Out-stills.	European liquors imported or manufactured in India.	Methylated spirits.	Rectified spirits.	Country spirits.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
Karáchi ...	...	...	...	...	26	24	7	...	...	...	3
Hyderabad ...	...	...	1	...	...	11	1	...	...	...	5
Nawábshah ...	...	...	...	...	...	1	...	...	...	...	1
Lárkána ...	...	...	...	...	...	1	...	...	...	...	4
Sukkur ...	...	...	...	...	...	9	1	...	...	...	7
Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	2
Upper Sind Frontier...	...	...	...	...	...	1	...	...	...	...	1
Total ...	...	...	1	...	26	47	9	...	...	...	23
Total for 1914-1915 ...	...	...	1	...	22	49	10	...	...	...	26

1	13	14	15	16	17	18	19	20	21	22	23	24
	Vend of Liquor and Drugs—*continued.*											
	Number of Special Licenses for Retail Sale of Liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Room and Steamers.					Number of Shops Licensed to sell by Retail.						
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India. Off. (*d*)	European liquors imported or manufactured in India. On.	Country Spirit.	Country fermented liquor (toddy). Toddy shop licenses.	Opium and its preparations. Raw Opium.	Opium and its preparations. For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Remarks.
Karáchi ...	(*c*)11	6	1	...	65	19	5	51	3	22	(*b*)28	(*a*)59	(*a*) Includes 27 licenses for cocaine, and 9 shops for medicated wines, 7 shops for bhang and ganja only, and the rest for bhang, charas and ganja.
Hyderabad ...	...	...	1	...	1	10	2	47	...	47	(*k*)16	(*l*)63	(*b*) Represents Morphia licenses.
Nawábshah ...	...	...	1	...	...	2	...	22	...	29	2	(*j*)44	(*c*) Includes 3 canteen licenses.
Lárkána ...	...	...	1	...	...	2	...	32	1	25	(*e*)7	(*f*)68	(*d*) Includes 6 retail "off" licenses held together with Refreshment Room licenses, and 2 licenses for the sale of malt liquors only.
Sukkur ...	...	...	3	...	2	5	(*i*)2	36	...	38	(*h*)14	(*g*)72	(*e*) For morphia.
Thar and Párkar ...	...	...	...	...	...	2	...	14	...	36	...	23	(*f*) 2 for cocaine and 66 for intoxicating drugs.
Upper Sind Frontier.	...	...	...	...	...	1	...	13	...	10	2	(*m*)14	(*g*) Includes 13 for cocaine.
Total ...	11	6	7	...	68	41	9	215	4	207	69	343	(*h*) For morphia.
Total for 1914-1915 .	12	6	7	...	76	42	9	226	4	213	64	357	(*i*) Beer licenses. (*j*) Includes 2 for cocaine. (*k*) For morphia. (*l*) Includes 1 for medicated wines and 9 for cocaine. (*m*) One for cocaine.

NOTE.—When one license covers the sale of more than one kind of liquor or drug, the shop should be shown in the column for one kind only, the fact being noted in the column for Remarks.

Karáchi, 17th July 1916.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.			
											Uran Liquor.		Kotri Liquor.	
District.	Issues at average strength of ( )° Imperial Gallon.	Rate of duty per Imperial Gallon of London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 40° U. P.	At strength of 10° U. P.	At strength of 40° U. P.	At strength of 10° U. P.
	Doz.	Rs.	Doz.	Rs.	Doz.		Doz.		Doz.		Gals.	Gals.	Gals.	Gals.
Karáchi	...	...	...	...	...	...	...	....	...	...	29,843	5,241	317	57,705
Hyderabad	...	...	...	...	...	...	...	...	...	...	3,516	159	319	62,587
Nawábshah	...	...	...	...	...	....	...	...	...	...	.....	.....	34	18,147
Lárkána	...	...	...	...	...	...	...	...	...	...	.....	.....	253	30,538
Sukkur	...	...	...	...	...	...	...	...	...	...	.....	.....	709	24,034
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	.....	.....	90	9,875
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	.....	.....	45	8,993
Total ...	...	...	...	...	...	...	...	...	...	...	33,780	5,301	1,767	2,11,849
Total for 1914-1915 ...	...	...	...	...	...	...	...	...	...	...	35,470	4,934	2,375	2,08,015

1	16	17		18	19	20	21			22
	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—*continued.*			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.		Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser 2 lbs. of 40 tolas each.			
District.	Equivalent of London proof of the total of columns 12 to 15.	Strength.	Per Gallon.		Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Ganja.	Charas.	Remarks.
	Gals.		Rs. a. p.	S.	Rs.	Rs.	S.	S.	S.	
Karáchi	74,694			1,907			4,513	309	1,882	
Hyderabad	58,782			2,247			19,134	334	1,816	
Nawábshah	16,353	40° U. P.	3 4 0	683			13,076	45	560	
Lárkána	27,636	10° U. P.	5 0 0	1,139	30	40	32,100	7	1,027	
Sukkur	22,029			1,418			35,655	71	1,243	
Thar and Párkar	8,042			1,445			3,472	207	308	
Upper Sind Frontier	8,121			252			3,376	6	301	
Total ...	2,16,557(a)	.....	...	9,120	30	40	1,12,226	979	7,316	
Total for 1914-1915 ...	2,14,361*	.....	...	9,798	30	40	1,09,427	1,019	7,040	

Uran. Kotri.

(a) Exclusive of the following quantities of spirit issued for the fortification of spirit which had deteriorated in strength:—

	Plain.		Flavoured.	
	O.P.	L.P.	O.P.	L.P.
To bonded warehouses.	6	10	20	62
To licensed shops.	...	...	10	...

* The figures shewn last year were found to be incorrect and have since been rectified.

Karáchi, 17th July 1916.

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
	Population.				Number of Persons per Retail Shop for sale of	
					Liquors.	
District.	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 19 of Form 3.	Country Fermented Liquors, column 20 of Form 3.
Karáchi	112,201	396,334	13,186	521,721	10,230	173,907
Hyderabad... ...	162,130	447,483	2,426	612,039	13,022	...
Nawábshah ...	95,363	351,261	1,854	448,478	20,385	...
Lárkána	...	...	...	660,879	20,652	660,879
Sukkur	155,031	414,671	4,211	573,913	15,942	...
Thar and Párkar ...	...	...	...	433,398	30,957	...
Upper Sind Frontier.	26,516	235,969	522	263,007	20,231	...
Total ...	...	...	...	3,513,435	16,342	878,358
Total for 1914-1915 .	...	...	...	3,513,435	15,546	878,358

1	8	9	10	11	12	13	14
	Number of Persons per Retail Shop for sale of—*contd.*		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 23 of Form 1.	Remarks.
	Drugs.						
District.	Opium and its preparations, column 21 of Form 3.	Other Drugs, column 23 of Form 3 (other than medicated wines).	From Spirits and Fermented Liquors, total of columns 2, 3 and 8 of Form 1.	From Opium and its preparations, column 12 of Form 1.	From Drugs other than Opium, column 15 of Form 1.		
			Rs.	Rs.	Rs.	Rs.	
Karáchi	23,715	10,434	10,416	1,406	1,687	13,407	
Hyderabad	13,022	9,872	6,534	1,416	1,938	7,387	
Nawábshah... ...	15,465	10,193	2,465	577	1,124		
Lárkána	26,435	9,719	2,799	655	1,523	4,891	
Sukkur	15,103	7,971	2,763	969	1,892	5,499	
Thar and Párkar ...	12,039	18,843	1,460	1,242	509	3,161	
Upper Sind Frontier.	26,301	18,786	2,002	353	755	2,987	
Total ...	16,973	10,551	4,306	990	1,446	6,652	
Total for 1914-1915.	16,495	9,869	4,102	1,066	1,420	6,508	

P. PHILLIPOWSKY,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

Karáchi, 17th July 1916.

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1915-16.

I.—The Constitution of the Department and System of Administration.

The constitution of the Department and the system of excise administration have remained unaltered. The principal sources of revenue are detailed in the tabular statement given below. No separate Excise establishment is maintained at Perim where the work of the Excise Department is carried out by the local Police under the Assistant Resident, Perim.

II.—Financial Result of the Year's Administration.

2. The realizations and the expenditure of the year under report are contrasted with those of the previous year, in the subjoined tabular statements :—

Receipts.

Items.	Aden.		Perim.		Total.	
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	83,555	99,868	2,623	3,185	86,178	1,03,053
2. License fees for the sale of imported foreign liquors.	8,417	8,938	277	299	8,694	9,237
3. Still-head duty on country liquor ...	28,289	25,250	...	...	28,289	25,250
4. License fees for the manufacture and sale of intoxicating drugs.	1,700	1,000	...	...	1,700	1,000
5. License fees for the manufacture and sale of country liquor.	400	400	...	...	400	400
6. Duty on intoxicating drugs	900	1,200	...	...	900	1,200
7. Miscellaneous	1,540	1,989	...	...	1,540	1,989
Total ...	1,24,801	1,38,645	2,900	3,484	1,27,701	1,42,129

Expenditure.

Items.	Amounts.	
	1914-15.	1915-16.
	Rs.	Rs.
Establishment	10,296	10,668
Contract Contingencies	948	841
Countersigned Contingencies	.....	.....
Total ...	11,244	11,509

The total A'bkári revenue amounted to Rs. 1,42,129 against Rs. 1,27,701 in the previous year, showing an increase of Rs. 14,428 which is mainly due to larger consignments of French brandy and Mauritius rum having been imported and removed from bond by certain licensees at the close of the year under

report. The enhanced rates of duty sanctioned in Government Resolution, Revenue Department, No. 2897, dated 14th March 1916, have also influenced this increase.

III.—Imported Foreign Liquors.

3. Fifteen licenses for the sale of imported foreign liquors at Aden, and one at Perim, were issued during the year against the same number in the year before. Eight special licenses for the sale of foreign liquors at the Regimental Canteens at Aden were also issued during the year under report.

The details of the quantities of foreign liquors passed for consumption in Aden and Perim, respectively, during the year 1915-16 are contrasted with those of the previous year, in the subjoined table:—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1914-15.	1915-16.	1914-15.	1915-16.	1914-15.	1915-16.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Ale, beer, porter, cider, and other fermented liquors.	105,916	106,930	506	1,210	106,422	108,140	1,014	...	704	...
2. Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits.	298	423	...	...	298	423	125	...	...	...
3. Spirit rendered effectually and permanently unfit for human consumption.	799	640	...	...	799	640	...	159	...	...
4. Spirit used in drugs, medicines and chemicals.	51	56	...	...	51	56	5	...	...	...
5. Spirit, other sorts	8,194	10,421	370	431	8,564	10,852	2,227	...	61	...
6. Champagne and all other sparkling wines.	246	234	...	...	246	234	...	12	...	...
7. All other sorts of wines containing not more than 42 per cent. of proof spirit.	4,261	3,800	20	43	4,281	3,843	...	461	23	...
Total Gallons ...	119,765	122,504	896	1,684	120,661	124,188	3,371	632	788	...

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under report and the previous year is as under:—

Items.	1914-15.	1915-16.
	Gallons.	Gallons.
Date liquor, 50° U. P.	10,850	10,100
Date liquor, 25° U. P.	250	.....
Total in terms of 50° U. P. Gallons ...	11,225	10,100

V.—Intoxicating Drugs.

5. In the following tabular statement the details of the consumption of intoxicating drugs other than opium, in the Settlement of Aden, during the year 1915-16 are compared with those of the previous year:—

District.	Ganja.		Bhang.	
	1914-15.	1915-16.	1914-15.	1915-16.
	Seers. Tola.	Seers. Tolas.	Seer. Tolas.	Seers. Tolas.
Aden and Sheikh Othman ...	91 1	108 24	1 28	2 48
Perim	.....	.....	.....	.....

VI.—Opium.

6. One hundred and thirty-eight seers of excise opium were sold during the year against 102 seers in the year before. The total realizations are shown below along with those of the previous year :—

Items.	1914-15.	1915-16.	Increase.	Decrease.
	Rs.	Rs.	Rs.	
Sale of opium	3,240	3,900	660	.....
License fee for opium farm ...	700	1,600	900	.....
Total ...	3,940	5,500	1,560	.....

The cause of the large increase in the consumption of opium was explained in paragraph 6 of last year's Administration Report under the head "VI—Opium" and the same conditions prevailed till October of the year under report.

VII.—Incidence of Taxation.

7. The incidence of A'bkári taxation per head of population for the official year 1915-16 is contrasted in the following statement with that of the year previous :—

Place.	Population as per Census of 1911.	1914-15.		1915-16.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden ...	44,866	1,24,801	2 12 6	1,38,645	3 1 5
Perim ...	1,299	2,900	2 3 9	3,484	2 10 11
Total ...	46,165	1,27,701	.....	1,42,129	.....

VIII.—Offences.

8. There was no offence committed against the A'bkári Law during the year under review.

IX.—Staff.

9. Major A. H. E. Mosse was in charge of the office of the Collector of A'bkári up to 15th November 1915, and Major W. M. P. Wood for the rest of the year.

Inspector Vogel and the staff have performed their duties to my entire satisfaction.

H. S. STRONG, Major,
for Collector of A'bkári, Aden.

No. A.-2905/240 of 1916.

Aden Residency :
The 11th August 1916.

Submitted to Government in the Revenue Department with reference to Government Resolution No. 4996, dated the 29th May 1914.

H. F. JACOB, Lieut.-Colonel,
for Political Resident, Aden.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

H 728—29

Annual Reports.

Reports on the Administration of the Excise Department (A'bkári and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1915-16.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 3383.

Bombay Castle, 19th March 1917.

Letter from the Commissioner of Customs, Salt, Opium and A'bkári Ex. G. No. 14—3 dated 13th September 1916—Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) in the Presidency proper for the financial year 1915-16.

Letter* from the Commissioner of Customs, Salt, Opium and A'bkári Ex. G. No. 14—3 dated 30th September 1916.

Government memorandum* No. 10078 dated 20th October 1916 to the Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum from the Commissioner in Sind No. Exc.—426 dated 22nd September 1916—Submitting with his review the Report of the Assistant Commissioner of Salt, Excise and Opium in Sind on the Administration of the Excise Department (A'bkári and Opium) in the Province of Sind for the financial year 1915-16.

Memorandum* from the Commissioner in Sind No. Exc.—467 dated 10th October 1916.

Government memorandum* No. 10247 dated 24th October 1916 to the Commissioner in Sind.

Memorandum* from the Commissioner in Sind No. Exc.—512 dated 16th November 1916.

Memorandum from the Political Resident, Aden, No. A.—2905-240 dated 11th August 1916—Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) in Aden and Perim for the financial year 1915-16 prepared by the Collector of A'bkári, Aden.

Government memorandum* No. 12162 dated 11th December 1916 to the Manager, Government Central Press.

RESOLUTION.—The report shows a steady adherence to the policy of Government on the lines laid down for the administration and improvement of the A'bkári system. In the case of country spirit, consumption has decreased, weak liquor has been encouraged at the expense of strong, while further steps were taken towards the substitution of mhowra for toddy spirit, and for the encouragement of the consumption of toddy in place of spirit. Duty rates have been raised and the consequent increase of revenue was accompanied by a fall in consumption. The contract supply and separate-shop system has been extended and excise relations with Native States have been improved by mutual agreement.

2. The figures of consumption of country spirit and the realizations therefrom for the districts of the Presidency proper including the City of Bombay for the past five years and the present year will be seen from the following table :—

Year.	Consumption in proof gallons.	Rate per head of population in drams.	Receipts.
			Rs.
1910-11 ..	2,615,526	7·8	1,24,35,660
1911-12 ..	2,554,588	7·6	1,35,21,326
1912-13 ..	2,458,950	7·3	1,40,66,874
1913-14 ..	2,456,582	7·3	1,45,28,633
1914-15 ..	2,341,480	7·0	1,43,87,888
1915-16 ..	2,187,387	6·5	1,44,41,905

* Not printed.

There was thus a fall in consumption of 154,093 gallons as compared with the previous year and of 298,038 gallons from the average of the preceding five years. The consumption per head of population has declined in the year by ·5 dram on a rate of 7·0 drams per head, or by over 7 per cent. The corresponding fall on the quinquennial figures amounts to 12 per cent.

Receipts have risen in the year by Rs. 54,017 and show the substantial increase of Rs. 6,53,829 over the average of the five preceding years.

3. In headquarter and large towns the decrease taken all over was small, but, as in the previous year, the falling off in rural areas was substantial, the total consumption in these areas having declined from 1,252,151 proof gallons in 1914-15 to 1,120,669 proof gallons in the year under review.

The changes in consumption in individual districts and towns have been fully and adequately dealt with in the report. An increase in still-head duty and a moderate agricultural season coupled with some dislocation of trade and industry due to the war, the growing popularity of raw toddy, and the success of administrative measures such as the checking of unlicensed hawking and reduction of the limit of possession in East Khándesh contributed in varying degrees in the various districts to the checking of consumption.

4. Of excise changes and measures the more important are briefly set forth in paragraph 5 of the report and are dealt with in greater detail in the succeeding paragraphs.

The sale of weak spirit instead of strong has received encouragement and made progress. The number of shops at which a weak grade only of spirit is obtainable is now one-fourth of the total number of shops outside the City of Bombay, the shops licensed for the exclusive sale of 60° U.P. spirit having increased from 254 to 369, while of the 75 shops in the Kaira District 53 have been licensed for the sale of 40° U.P. only.

In the four districts of Poona, Sátára, Ahmednagar and Sholápur 30° U.P. liquor has been substituted for 25° U.P. and in Bombay City 25° U.P. has taken the place of 20° U.P. Shopkeepers have been allowed a larger margin between the duty, cost and the maximum selling price in the case of weak than in that of strong liquor. The results of these measures are evident in the table given below :—

Year.	Strong.			Weak.	
	20° U.P.	25° U.P.	30° U.P.	40° U.P.	60° U.P.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1914-15 ..	443,095	1,710,915	....	8,782	2,099,755
1915-16 ..	....	1,667,783	285,890	29,720	2,123,128

There was thus a considerable decrease in the percentage of strong liquor consumed during the year and a comparison with previous years would be even more favourable.

The contract supply and separate-shop system was during the year extended to certain areas under the Rewa Kántha Agency and to the Mahi Kántha leased area, the below-ghát tálukas of Kánara District and two of the Thána District and the Dángs in Surat, and the monopoly system thus survives only in a very small portion of the Presidency.

The consumption of toddy spirit has been further diminished by the exclusive sale of mhowra spirit in two tálukas of the Kánara District and by the closing of two distilleries in each of the districts of Ratnágiri and Kánara, while the separate-shop system for toddy has been substituted for the monopoly system in the above-ghát tálukas of the latter district.

Considerable increases were made in duty rates. In the whole of the districts of Sátára and Ahmednagar and in the greater part of Ahmedabad, Násik and Thána and a portion of Surat and West Khándesh the still-head duty on 25° U.P. was raised by 12 annas a gallon and that on 60° U.P. by 6 annas. Enhancement also took place in Bombay City, Kaira and in certain other areas, while in the four Deccan districts where 30° U.P. liquor was substituted for 25° U.P. the old rates of duty were maintained in Poona and Sholápur and raised in Ahmednagar and Sátára. In the coast tálukas of the Kánara District the duty on toddy spirit was increased and that on mhowra reduced.

5. The rise in receipts from still-head duty on country spirit in the Poona District combined with a decrease in total consumption could not be due to an increase in the consumption of 60° U.P. as stated in paragraph 24 of the Commissioner's report, as the duty on this strength is proportionately less than that on 25° U.P. The real cause appears to be the application to 30° U.P. spirit of the rate of duty previously prescribed for 25° U.P., thus raising the rate per proof gallon and consequently the total receipts from duty.

6. The increase in the license fees for the sale of country spirit in contract supply and separate-shop districts was principally marked in Ahmedabad, where considerable competition occurred in the auction of shops newly restricted to the sale of 60° U.P. liquor, in Thána where it was due to the widening of the margin of profit and therefore of permissible fees on account of a reduction in the supply price, and to the assessment of fees on the sales of the calendar year 1915 which were higher than those of the financial year 1913-14 on which fees for the previous year were calculated, and in Sankheda Mewás and Mahi Kántha, where separate shops took the place of the monopoly system. The report of the Commissioner on the working of the fixed-fee system has been received and is having the attention of Government. License fees in Bombay City also show an increase of Rs. 94,930 due mainly to the scale of fees having been raised by two annas per gallon of 25° U.P.

7. Substantial progress was made in removing sources of trouble in the excise relations with Native States by the settlement carried out with Baroda and certain other Native States on the principle of equal fixed selling rates for border shops. Government agree with the opinion of the Commissioner that the settlement of such questions is satisfactory and that the extension of the principle to other cases may be hoped for.

8. There is little new to note as regards the temperance movement. The subject of temperance teaching in schools is referred to in the concluding portion of paragraph 26 of the Commissioner's report. Government have approved of the draft lessons on temperance for vernacular readers V to VII and the Director of Public Instruction has been requested to have them inserted in the readers on the first opportunity. As regards Anglo-vernacular schools Government have, in accordance with the views of the Director of Public Instruction, decided that temperance lessons might more appropriately find a place in the science primer than in the English readers, and instructions have been issued that any schools which give moral instruction should be asked to give lessons on the lines of the Board of Education syllabus with which they have been furnished. In European schools, where several of the readers in ordinary use contain stories inculcating temperance and in which the subject is often dealt with in connection with religious teaching, it has been decided that no special action is necessary.

9. The number of retail licensed shops was practically the same as in the previous year. A reduction would have been shown but for the opening of a certain number of new shops in Kaira where, as one of the measures to meet widespread and pernicious illicit distillation, it has been found necessary to provide reasonable facilities for obtaining licit liquor.

10. The localities and personnel of Local Advisory Committees continued unchanged. Their meetings were fewer, but their recommendations show little falling off in number and it was found possible in most cases to give effect to them.

11. As will be seen from the figures given below, the consumption of raw toddy is steadily increasing :—

Year.	Number of licenses.	Number of trees licensed to be tapped in all districts except Bombay City.	Quantity of toddy consumed (exclusive of the consumption for Bombay City).	Total revenue.
			Gallons.	Rs.
1910-11 ..	10,583	277,214	7,278,767	18,25,278
1911-12 ..	19,322	309,013	7,239,649	19,87,427
1912-13 ..	19,301	302,938	7,533,394	19,96,155
1913-14 ..	19,570	325,404	8,939,403	20,63,229
1914-15 ..	18,224	346,017	8,902,554	20,86,917
1915-16 ..	22,450	371,119	9,769,155	21,57,901

The number of trees licensed for tapping shows a considerable increase, which is general except for the Deccan and Southern Maratha Country which show on the whole a small decrease.

The comparison between the consumption of toddy and of country spirit made in paragraph 35 of the Commissioner's report indicates a healthy tendency, though the figures for toddy are not altogether reliable. As pointed out by the Commissioner there has been a rise in the consumption of toddy in the districts of Surat, Thána, Ratnágiri and Kánara on the coast, and in the above-ghát districts of Dhárwár and Belgaum, coupled with a falling off in that of country liquor.

Government note with satisfaction that the people of the Panch Maháls who at first resented the introduction of the licensing system are, it is now reported, becoming reconciled to it, and the number of licensed trees and licenses for domestic consumption has risen very considerably in that district.

An interesting development is the introduction of the industry of the manufacture of *gul* from sweet toddy which is already firmly established in Madras. To this the Commissioner has, with the approval and sanction of Government, given considerable concessions in order to encourage it in its early stages.

The questions to which the Commissioner refers regarding the toddy trade in Thána and the conditions under which it is carried on, both as regards maximum selling prices and the honesty of the licensees, are important and it may be hoped that the measures which the Commissioner has taken and which he may find desirable as a result of the inquiries he proposes to make will succeed in putting the trade on a more satisfactory footing.

12. In Chapter V, which deals with foreign liquors and Indian manufactured liquors excised at tariff rates, the chief points of interest are the final closing of the Poona Brewery, the increase of issues of rectified spirits from Ahmedabad and of imports from Baroda, Cawnpore and Sháhjahánpur of brandy, whisky and rum as a result of decreased imports from Europe on account of the war. These latter show under all heads a considerable falling off. The fall in consumption of fermented liquors and of potable spirits in mofussil districts is due to this decline in supplies and the enhancement in prices that accompanied it.

The manufacture of rectified spirit in Ahmedabad made a considerable stride in the year under report owing to the falling off of foreign competition and over 15,000 proof gallons of duty-free spirit were supplied from that source to the Government Medical Stores, Bombay. The manufacturer has been given a considerable concession in the increase in the rebate allowed to counterbalance the loss of spirit during the later manufacturing processes.

13. The consumption of the chief intoxicating drugs in the last two years is compared below :—

Year.	Gánja.	Bháng.	Charas.
	Seers.	Seers.	Seers.
1914-15 ..	49,593	6,659	3,817
1915-16 ..	43,757	7,341	4,728

Gánja shows a very large falling off, while bháng and charas show increases. The duty on gánja was raised from Rs. 7-8-0 to Rs. 10 per seer with effect from 1st April 1915, and this led to a decreased demand for the drug. This change, desirable in itself, may have led to some increase in the use of bháng and charas. The Collector of Bombay, where the chief extension in the use of the latter occurred, reports that people who used to smoke gánja have now taken to charas as the smoking of the former entails a tedious and troublesome process. It may, however, be noted that there were probably more charas smokers from other parts of India passing through Bombay during the year than is usual. The policy of Government is the discouragement of the drug by heavy taxation and this policy will be continued.

14. Though the cocaine-hawking trade is still reported to be rife in some parts of Bombay City, the war and the consequent cutting off of supplies from Austria and Germany, the principal places of manufacture, have resulted in an appreciable decrease in the activities of illicit traders. The number of cases detected was 100 against 219, 539 and 1,240 in the previous three years, while seizures were small.

15. The total sales of licit opium in British districts show a rise of 10·3 per cent., from 43,587 to 48,074 seers. Of this almost half occurred in Bombay City where it is attributed to the sojourn of Indian troops on their way to the front and an influx of Chinese workmen and sailors.

The checking of smuggling, prosperous seasons in certain districts and a rise in price in adjacent Hyderabad State territory are the reasons assigned for increases in the mofussil. On the other hand, four Gujarát Districts show a decrease due to depression in trade and agriculture.

16. Apart from the cocaine cases referred to above the change in the totals of offences against ábkári and opium laws was small. Amongst individual districts the most noticeable falling off is in Kaira. There can be no doubt of the prevalence of ábkári crime in that district, but detection work is rendered most difficult by the attitude of the population. An Act for the extension of the mhowra flower provisions of Act V of 1878 has recently been passed into law. Government fully expect that with the help of this measure it will be possible to reduce ábkári crime in this district and thus to increase the true prosperity of the people.

17. In Sind there was a substantial increase in the consumption of country spirit due, it is reported, to the substitution of country for foreign liquor owing to the enhanced cost of the latter arising from the war, while it would also appear that in spite of instructions from the Commissioner people were able to stock large quantities of liquor of the old strength before the orders for the reduction of strength from 10° U.P. to 15° U.P. came into force on 1st April 1916. In Lárkána District the checking of unauthorised removals from the bonded warehouse would also seem to have contributed to the marked rise.

18. The fall in the imports of foreign liquors into Sind and in their consumption there is due to the same reasons as in the Presidency proper.

19. The rise in the consumption of bháng and charas is almost entirely accounted for by the figures from the one district of Sukkur alone and is attributed by the Collector to the influx of people into the district owing to the prevalence

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

of plague elsewhere, and as regards bháng to the unusual heat of 1915. These reasons do not appear altogether sufficient. The Commissioner has been separately asked to report on the advisability of altering the taxation on charas.

20. The report from Aden calls for no remarks.

21. The scheme for the amalgamation of the Salt and Excise Departments in the Presidency proper, which is now before the Government of India, will, it may be hoped, lead not only to considerable economy in the combined cost of the two Departments, but will improve the supervision and control over the subordinate personnel. The work of the subordinates is difficult in its nature, and exposes them to many temptations, to which it may be feared that a considerable number succumb. The remedy must be sought in efficient administration and in the strict supervision and careful selection of the staff together with every effort to check malpractices among the shopkeepers. Government note with satisfaction that the Commissioner considers that the Assistant Collectors have generally done good work, and concur in his commendation in particular of Mr. S. D. Smith's services. They note the mention by the Commissioner of the special attention given to excise matters by Messrs. Simcox, Ghosal and W. F. Hudson. Finally they desire to acknowledge the care and energy which the Hon'ble Mr. Arthur has devoted to the administration of the Department.

A. F. L. BRAYNE,
Under Secretary to Government.

G. R. No. 3383, R. D., dated 19th March 1917.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Commissioner in Sind,
The Commissioners of Divisions,
All Collectors, including the Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier,
The Collector of Customs, Bombay,
The Collector of Salt Revenue, Bombay,
The Collector of Bombay,
The Political Resident, Aden,
The Agent to the Governor, Káthiáwár,
All Political Agents,
The Assistant Commissioner of Excise, Bombay Presidency,
The Assistant Commissioner of Salt, Excise and Opium in Sind,
The Collector of A'bkári, Aden,
The Collector of A'bkári, Deesa,
The Accountant General,
The Political Department of the Secretariat,
The Judicial Department of the Secretariat,
The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Editors' Tables and Editors of Newspapers,
The Non-official Members of the Legislative Council,
} With copies of the Reports.

The Hon. Mr. S. R. Arthur, I. C. S.,
A. H. A. Simcox, Esq., I. C. S.,
J. Ghosal, Esq., I. C. S.,
W. F. Hudson, Esq., I. C. S.,
S. D. Smith, Esq.,
The Government of India,
The Under Secretary of State for India.
} By letter.

No. of 1917.

Copy forwarded for information and guidance to